The Bombay Gazette.

[With Supplement.

No 9,875—New Series. BOMBAY:—THURSDAY, JULY 15, 1880.

THE BOMBAY GAZETTE.

The Rates of Subscription to the *Bombay Gazette* are as follow:—

To Subscribers in Bombay—*Delivered free.*

In Advance.		*In Arrear.*	
Per Annum	Rs. 24	Per Annum	Rs. 60
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Ten Lines and under—

First insertion	Rs.	5 0
Second do.	„	2 8
Third do.	„	2 8
Fourth and succeeding insertions	„	0 2½ As.

A line, but no Advertisement counted as less than eight lines. All Advertisements are charged according to the space occupied. Nonpareil or smallest type, 12 lines of which go to the inch.

LONG ADVERTISEMENTS.

First insertion ..... 3 As. per Line.
Second do. ..... 2½ „ „
Third and succeeding ..... 2 „ „
In the Native Languages, double the above.

For Advertisements which are to be inserted for a considerable time special contracts may be made.

SPECIAL SHORT ADVERTISEMENTS.

Advertisements of two or three lines relating to such matter as Small Sales, Business Cards, Situations, Wants of Servant Required, Houses or Lodgings to Let, Changes of Residence, Articles Lost or Found. The scale for Advertisements belonging to any of these classes as follows:—

Not exceeding three lines ..... Re. 1-0
Each succeeding line ..... „ 0-8

Advertisements exceeding five lines will be charged for at our present ordinary rates.

No Advertisement will be inserted for less than *One Rupee* and payment must in all cases be made in *Cash*.

DOMESTIC OCCURRENCES: EACH—TWO RUPEES.

"BOMBAY GAZETTE" OVERLAND SUMMARY.

Subscription for one Year, *Post Free to India*, Rs. 12. Postage to England, Rs. 6-8.

Price per Copy ..... As. 4.

All Cheques, Money Orders, and other Remittances should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED)

WILL DESPATCH STEAMERS AS FOLLOWS:—

FOR COAST AND CALCUTTA.

S. S. KHANDALLA, 2,040 Tons, on THURSDAY, 15th July, 1880, at 3 P. M., calling at Carwar Mangalore, Cannanore, Tellicherry, Beypore, Calicut, Cochin, Alleppey, Tuticorin, Colombo, Galle, Negapatam, Pondicherry, Madras, Cocconada, Visagapatam, Bimlipatam, Gopalpore, False Point, in the foregoing or any order weather permitting.

Conveyance to the Nilgherry Hills.—The steamers are timed to reach Beypore at daybreak, and arrangements have been made for a train to leave Beypore specially in connection with the steamers' arrival to convey passengers right through to Mettapolium, where they will arrive at 7-45 p. m., and after staying for the night can proceed up the Ghat early the following morning.

FOR KURRACHEE AND PERSIAN GULF.

THE S. S. EUPHRATES, 803 Tons, on TUESDAY, 20th July, at 4 p. m., calling at Kurrachee, Gwadur, Bunder Abbas, Lingah, Bahrein, Bushire, Fao and Busreh, in the foregoing or any order.

FOR KURRACHEE DIRECT.

S. S. UMBALLA, 840 Tons, on SATURDAY, 17th July, 1880, at 10 a.m.

FOR ADEN, ZANZIBAR, MOZAMBIQUE, DELAGOA BAY, HODEIDAH AND JEDDAH.

THE S. S. "SOCOTRA" 1,947 Tons, on MONDAY, 26th July. Cargo and passengers for Hodeidah and Jeddah can be sent by this steamer.

N.B.—EXPORTS.—To save shippers the trouble of clearing and shipping, shipments not exceeding five tons will be received, and bills of lading granted in exchange at the Offices of the undersigned.

Railway receipts for packages from up-country should be forwarded to the undersigned, who will undertake clearance and shipment.

IMPORTS.—The undersigned undertake the landing, clearing on delivery in Bombay or forwarding by rail or steamer packages by the Company's Steamers. Bills of Lading and particulars of contents and value should accompany forwarding instructions.

MACKINNON, MACKENZIE & Co.,
Elphinstone Circle, Bombay, 13th July 1880. Agents.

STEAM COMMUNICATION WITH ITALY, VIA SUEZ CANAL.

ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co., GENOA.

THE REGULAR STEAMERS LEAVE GENOA and BOMBAY on the 24th, and on the 1st of each Month.

PASSENGERS' RATES FROM BOMBAY.
[Inclusive of all Transit Fees through the Suez Canal.]

	1st Class.	2nd Class.	3rd Class.	
Aden	Rs. 220	Rs. 150		Rs. 40
Suez	360	220		90
Port Said	380	240		90
Messina	500	340	Including Wine	140
Naples	520	340		140
Leghorn	500	340		140
Genoa	500	340		140
Marseilles	520	360		145

Without food.

Children under 3 years, free of charge; Children not above 10 years, half fare.

Passengers' heavy Baggage will be delivered in LONDON FREE of CHARGE to the extent allowed in the Handbooks. All extra Luggage will be charged for at rates which can be learnt from the Agent.

NEXT STEAMERS FROM BOMBAY:—

MANILLA, to sail on SUNDAY, 1st August, 1880.
INDIA, to sail on WEDNESDAY, 1st September, 1880.

All Steamers of this Company have large First and Second Class accommodation; and always carry a Doctor and a Stewardess on board.

The steamers of this Company, as a rule, start precisely at 10 a. m. Any unavoidable detention will, however, be advertised at least one day previously.

First and Second Class through Railway Tickets, from GENOA and NAPLES to LONDON, are now issued here at rates which can be learnt from the undersigned.

Cargo for Barcelona and Odessa can now be booked at through rates.

For Hand-books of information, rates of freight, &c., apply to

F. BOZZONI,
Agent, Rubattino S. N. Company,
No. 2, Hummum Street.

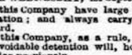
Bombay, 1st July 1880.

HALL LINE OF STEAMERS.

FORTNIGHTLY BETWEEN

BOMBAY AND LIVERPOOL.

VIA MALTA.



THE following sailings have been arranged:—

	Tons.	H.P.	Captain.	1880.
SPEKE HALL	2700	400	W. Brand.	31st July.
BRANKSOME HALL	2100	700	R. Collin.	6th Aug.
CITY OF BALTIMORE	2300	300	J. Verril	21st Aug.
TRENTHAM HALL	2100	300	Jas Shaw	6th Sept.
RYDAL HALL	2700	400	O. Lloyd.	To follow.

These fast steamers have been specially built and adapted in every way for the Bombay trade.

Each Steamer carries a SURGEON and STEWARDESS.

For plans, handbooks of information and any further particulars apply to

EDWARD BATES & Co. } Agents.
W. & A. GRAHAM & Co. }

Bombay, 5th June 1880.

AUSTRO-HUNGARIAN LLOYD'S STEAM NAVIGATION COMPANY.

STEAM TO TRIESTE VIA ADEN, JEDDA, SUEZ AND PORT SAID.

THE Co.'s S. S. MEMFI, Captain D. Forezich, will be despatched as above on the 30th July, 1880.

Rates of Passage-money (exclusive of Wines and Spirits, which can be had on board at moderate prices) as under:—

To	1st Class.	2nd Class.	Deck.
	Rs. 400	Rs. 280	Rs. 140 0
To Cyprus (via Port Said)	375	295	143 0
To Port Said	320	255	131 0
To Suez	300	240	122 0
To Aden	170	130	66 8

No Cargo will be received on board after sunset on the day previous to sailing.

INSURANCES effected by the General Insurance Company (Limited), Marine Branch.

For further particulars, Freight, Passage, apply to

G. MARINITSCH,
Acting Agent.

Sassoon House, 7, Elphinstone Circle, Bombay, June 30, 1880.

THE BOMBAY GAZETTE PRESS,

RAMPART ROW, BOMBAY.

NEWSPAPER, BOOK, JOB, AND FANCY PRINTING

OF EVERY DESCRIPTION EXECUTED IN THE BEST STYLE.

BOOK BINDING IN ALL ITS BRANCHES.

MACHINE RULING, PAGING AND PERFORATING.

PRINTING IN COLORS AND GOLD.

COPPER-PLATE PRINTING AND ENGRAVING.

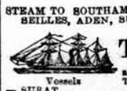
LITHOGRAPHING AND DESIGNING.

Estimates forwarded on application to theManager.

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

STEAM TO SOUTHAMPTON, BRINDISI, VENICE, MARSEILLES, ADEN, SUEZ, MALTA AND GIBRALTAR.



THE following or other Steamers will be despatched as above:—

Vessels	Tons.	H.P.	Captains.	1880.
— SURAT	3141	530	W. B. Breeze	17th July.
(s) KHEDIVE	3860	600	P. S Tomlin	24th do.
— VENETIA	2726	450	J. Orman	31st do.
(s) DECCAN	3459	550	W. B. Andrews.	7th Aug.
— SUMATRA	2488	450	R. F Briscoe	14th do.
(s) LOMBARDY	1723	450	G. W. Hector	21st do.
— TANJORE	2263	450	G. Scrivener	28th do.

Passengers are booked to ADEN, SUEZ, BRINDISI, VENICE, MARSEILLES, MALTA, GIBRALTAR and SOUTHAMPTON by every Mail. The Steamers marked [s] proceed direct to Southampton. By the others Passengers change vessels at Suez, and those for Brindisi, Venice, and Marseilles are conveyed by Rail from Suez to Alexandria.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

Vessels.	Tons.	H.P.	Captains.	1880.
ROHILLA	3500	700	W. Barratt	16th July.
KHIVA	2809	450	T. Alderton	30th „

STEAM TO KING GEORGE'S SOUND, ADELAIDE, MELBOURNE, AND SYDNEY, CALLING AT GALLE.

Vessels.	Tons.	H.P.	Captains.	1880.
MALWA	2933	500	R. F. Cole	14th July.
BANGALORE	2342	450	H. Wyatt	30th „

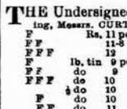
A Launch leaves the Company's Dock Head, Mazagon, at 8 p. m, on the day of sailing.

F. D. PARKER,
Superintendent, P. & O. S. N. Company.

Bombay, 5th July 1880.

P. & O. S. N. COMPANY.

MELBOURNE EXHIBITION.



SPECIAL FIRST CLASS RETURN TICKETS, available for SIX MONTHS, will be issued to passengers visiting the Exhibition by the steamer of the 4th June and subsequent fortnightly steamers, at the REDUCED FARE of RUPEES SIX HUNDRED.

F. D. PARKER,
Superintendent, P. & O. S. N. Company.

Bombay, 24th March 1880.

NOTICES.

QUEEN INSURANCE COMPANY.

CAPITAL, £2,000,000.

REDUCED RATES.

FIRE—LIFE—ANNUITIES.

ANNUAL INCOME	£552,906
FUNDS IN HAND	£926,044
CLAIMS PAID	£2,740,587

Policies issued and claims paid by

KILLICK, NIXON & Co.,
Agents for Western India.

Elphinstone Circle, Bombay.

COL. HAWES' MONSIMBUL ESTATE TEA AGENCY.

THE FIRST AND ONLY EMPORIUM OF THE KIND IN INDIA.

INDIAN TEA SUPPLIERS TO THE ARMY AND NAVY.

M. H. MAJU & Co. have received on the 14th instant, at their Emporium, a large Consignment of New Season Crop TEA of 1880 from the celebrated and well known "Monsimbul" Garden in Kangra Valley. These Teas are pronounced to be the best in India, of excellent flavour, warranted pure and unadulterated.

THE REDUCTION OF PRICES.

In air-tight tin boxes of 1, 2, and 4 lbs.

Extra Fine Orange Pekoe, Re. 1-12 per lb.; Orange Pekoe, Re. 1-8; Extra Fine Pekoe, Re. 1-8; Combination, Re. 1-8; Pekoe Souchong, Extra Fine, Re. 1-6; Souchong, Extra Fine, Re. 1-4.

Above 15 lbs. 2 annas less per lb. Wholesale in tin-lined half chests of 50 lbs. three annas less per lb.

Imperial Family Mixture, Re. 1 per lb.; Congou, As. 14 per lb.; Bohea, As. 12 per lb.

CAUTION.—To detect fraud by Servants, Masters are requested to destroy Labels over the boxes. None are genuine without our two Stamps on two sides.

SOLE AGENTS FOR INDIA,

M. H. MAJU & CO.

(M. H. Maju, late partner Morton & Co),
Elphinstone Circle, No. 4, Messrs. Bolton & Co.'s old premises.

TARPAULINS OILED, TARRED, OR PAINTED.

ORDERS for the above from Railways and other Public Companies will be executed of the best materials, Sewing and Composition, and guaranteed not to crack or stick together, under European superintendence, at the cheapest rate. For terms apply to

HEPTOOLA SHAIK ADUM & Co.
No. 6, Apollo Street, Fort.

THE FRERE LAND AND PIER COMPANY, LIMITED (IN LIQUIDATION).

NOTICE.—The SECOND DISTRIBUTION of ASSETS of the above Company, at the rate of Rs. 15 per share, will be made to Shareholders at the Company's Office, No. 1, Church Lane, Fort, Bombay, on and after WEDNESDAY, the 14th July instant, between the hours of 11 a. m. and 3 p. m. daily, sundays excepted.

Shareholders applying for the Second Distribution are required to PRODUCE their SHARE CERTIFICATES at the time of application.

EDWARD G. CABRAL, Secretary.

Bombay, 8th July 1880.

THE Undersigned have FOR SALE the following, Messrs. CURTIS & HARVEY'S GUNPOWDER:—

F	Rs. 11 per barrel	lbs.	each.
FF	11-8	do	do.
FFF	12	do	do.
F	lb. tin	9 per dozen lbs.	
FF	do	9	do.
FFF	do	10	do.
F	½ do	10	do.
FF	do	10	do.
FFF	do	11	do.

The above prices are subject to 2 per cent. discount.

No. 6, 1 lb. cannister at Rs. 45 per case 25 lbs. nett cash.

Blasting Powder Rs. 8-8-0 per Barrel of 25 lbs.

HEPTOOLA SHAIK ADUM & Co., Sole Agents,
May 16, 1879. No. 6, Apollo Street, Fort.

HAMILTON'S HOTEL.

HOPE HALL ESTATE,

BOMBAY.

THE premises known for upwards of 30 years as the Hope Hall Hotel, Mazagon, have been put into thorough repair, newly furnished, the extensive grounds well laid out, and the management is entirely European. Terms, including all extras, Rs. 5 per day. Permanent Residents, Rs. 120 per month.

Detached Bungalows for Families or Invalids.

H. HAMILTON & Co.

Bombay, 29th May 1880.

Arriving at Hamilton's Hotel very ill, I met with much kindness and attention, which contributed in no small degree to my recovery. For cleanliness and comfort I have met with no hotel in India to be compared with it.

ROBERT MOODIE,
Surgeon I. M. S. (*Retired.*)

SALES BY AUCTION.

MEHRJEE, JOHNSTON AND COMPANY.

SALE OF OFFICE FURNITURE AND LAW BOOKS.

Under instructions from the Secretary, Town Council, Bombay Municipality, Messrs. MEHRJEE, JOHNSTONE & Co. will sell by Public Auction at No. 9, Hummum street, Fort, on TUESDAY, the 20th July 1880, at 1-30 P. M., sundry office furniture, consisting of a set of 3 pieces, blackwood dining table with solid legs, screens, record presses, office writing tables, pigeon hole, law law books, &c.

Also by order of Janardhan Gopall, Esq., Solicitor, High Court, the surplus office furniture, consisting of office writing tables, chairs, copying press, hanging punkha, stationary presses, &c.

The property will be on view from SATURDAY

MEHRJEE, JOHNSTON & Co.

Bombay, 15th July, 1880.

MENESSE AND COMPANY.

THIS DAY, THURSDAY, the 15th inst., Messrs. MENESSE & Co. will hold their usual weekly auction sale at their rooms of a quantity of grey and coloured piece goods, twist, &c., &c.

5 cases colored handkerchiefs, assorted.
5 cases colored prints.
7 bales grey shirtings, 9 lbs.
40 casks stout in pints and quarts.
A second hand office shigram.

On account of the first purchaser—
WMB 13,3998—1 case silver spangles, ex s s Sumatra.
H S —1 case playing cards, ex ss Surat.

AUCTION SALE of Valuable Household Furniture, American Chairs, Kerosine Lanterns, Plated, Glass and Porcelainware, &c., &c., at Cowasjee Patell Street, No. 87, below Cathedral High School, Fort.

On SATURDAY, the 17th instant, at 2 p. m., Messrs. MENESSE and Co. will sell by Public Auction at Cowasjee Patell Street, No. 87, below The Cathedral High School, the valuable household furniture, such as carved blackwood round tables, side tables, easy and arm chairs, pressos, cupboards, chest of drawers, cheparts, conversation sofa and bedroom couches, iron bedstead, blackwood and Madras pattern bedsteads, cane cots, large cheval glasses, dressing glasses, arm without arm and easy American chairs, large kerosine lanterns, iron safe, Brussels and velvet carpets and rugs, cut glassware, dinner, dessert, and tea services, plated dishcovers &c., &c.

The above are now on view.

AUCTION SALE of Valuable Landed Property at the Powder Works Bunder, Mazagon.

Messrs. MENESSE & Co. have received instructions to submit to Public Auction, on WEDNESDAY, the 21st July 1880, at 4 p. m., on the premises, the following valuable landed property belonging to the Mazagon Manufacturing Company, Limited.

All that piece or parcel of freehold hilly ground, admeasuring 19,138 square yards or thereabouts, lying on the west side of the road running from the Bombay Defences Office towards Tank Bunder.

Full particulars and conditions of sale can be obtained at the office of the Company, Nos. 17 and 18, Rampart Row.

MENESSE & Co.

Bombay, 15th July 1880.

NEW ADVERTISEMENTS.

HERR BITTERSMANN'S
GRAND CONCERTS
EVERY EVENING
AT
TEMPLE BAR.
COMMENCING AT 9 P. M.
ADMISSION BY REFRESHMENT TICKET, Re. 1.

WATSON & CO.'S
ANNUAL CLEARANCE SALE.
AN IMMENSE NUMBER OF
STRAW HATS AND BONNETS.
REDUCED TO Re. 1-0 EACH.

ESPLANADE HOTEL,
BOMBAY.

ANCHOR LINE
OF
TRANSATLANTIC, PENINSULAR, MEDITERRANEAN AND INDIAN STEAMSHIPS.

INDIAN SERVICE BETWEEN BOMBAY, LIVERPOOL, AND MEDITERRANEAN.

	Commanders.	Tons.	H. P.	Nominal.
S. S. HISPANIA	James Laird	3300	400	about 14th Aug.
S. S. MACEDONIA	A. C. McFee	3273	486	28th Aug.
S. S SIDONIAN		3235	203	To follow.
S. S. ITALIA	Thos. S. Knox.	2245	424	„ „
S. S. INDIA	Geo A. Read.	2259	500	„ „
S. S. BRITANNIA	R. Hutchison.	3060	400	„ „
S. S. OLYMPIA	John Craig.	2000	424	„ „

These Steamers have been specially fitted for the Indian Trade, and have accommodation for a large number of Saloon Passengers.

Each steamer carries a SURGEON and STEWARDESS.

Fare through to	New York	Rs. 600
„	Liverpool	„ 500
„ „	Marseilles and Genoa	„ 450
„ „	Naples	„ 400

For plans, handbooks of information, and for any further information apply to

W. & A. GRAHAM & Co., Agents.

Graham's Buildings, Bombay.

N.B.—The New York passages are booked in connection with the Company's Atlantic Mail Service either from Greenock or from London.

There are weekly sailings from either place.

REQUIRED, for a NATIVE STATE near a Railway Station, an ABLE-BODIED EUROPEAN of sober habits, to command a Police Force, mounted and on foot; a seeking knowledge of Hindustanee is indispensable. One who has had experience of arms exercise and can give drill instructions preferred. Applicants should also state if they have any engineering knowledge or can make plans and designs for building, roads, gardens, &c. Address stating age, qualifications and expected salary, with copies of Testimonials, to "A. B. C.," care of this paper.

GREAT INDIAN PENINSULA RAILWAY COMPANY.

NOTICE TO SHAREHOLDERS.

INTEREST WARRANTS for the half year ending 30th June, 1880, have THIS DAY been POSTED.

G. A. BARNETT, Agent.

Company's Offices, Bombay, 14th July 1880.

TO BE LET,

A LARGE commodious well-furnished House called WILDERNESS, situated at Malabar Hill, up to the end of September next. Rent moderate. Apply to

JAFFER SULLIMAN & Co.

FOR SALE.

A HANDSOME English-built VICTORIA with a moveable Dicky, suitable either for a pair of Galloways or a single horse.

Just landed, a new 4-seated CANOE BAROUCHE, built by Lewis Fulker, of Saliabury.

A office Miniature BROUGHAM, the property of Surgeon General Hunter, proceeded to England. Price moderate. Apply to

JAFFER SULLIMAN & Co.

IMPERIAL FIRE INSURANCE COMPANY.

ESTABLISHED 1803.

CAPITAL—One Million Six Hundred Thousand Pounds

POLICIES of INSURANCE against FIRE upon Houses, Mills, and other Buildings, Household Furniture, Goods, Wares and Merchandize, in Bombay and up-country, issued, on behalf of the above Company, at most favourable rates, by the Undersigned, from whom full particulars may be obtained.

BENN, ASHLEY & Co.,
Agents.

∴ A RETURN of 15 PER CENT. is allowed on all Policies.

GENUINE
GAYETTY'S MEDICATED PAPER,

both as a personal requisite and a preventive of a very distressing hæmorrhoidal malady, is incomparably the best article produced for the purpose.

Packets containing 500 Sheets each Cash, Re. 1-8; Credit, Re. 1-12.

OF THE AGENTS,
TREACHER & COMPANY, LD.,
BOMBAY, BYCULLA, AND POONA.

TREACHER & COMPANY, LD.

BEST SHEFFIELD CUTLERY,

Unsurpassed for durability and warranted to stand hard wear for years.

IVORY-HANDLED TABLE KNIVES.

"*A*" *or best quality, with tang rivets.*
Table Knives Rs. 30. Nett per doz., Dessert Knives Rs. 25.
"*B*" *or medium quality, with pin rivet.*
Table Knives Rs. 25. Nett per doz. Dessert Knives Rs. 20
"*C*" *or ordinary quality, a good serviceable article.*
Table Knives Rs. 20. Nett per doz., Dessert Knives Rs. 17

ELECTRO-PLATED WARE,

Thoroughly reliable for strength and wear, being strongly plated on the hardest nickel silver.

PLAIN FIDDLE PATTERN.

Table Forks	Rs. 25. Nett per doz.	Dessert Forks	Rs 20 0
Table Spoons	25. „ „	Dessert Spoons	„ 20 0
Tea Spoons	11. „ „	Egg Spoons	„ 12 8
&c.,	&c.,	&c.	

Detailed Price Lists free on application.

TREACHER & CO., LIMITED,
BOMBAY, BYCULLA, AND POONA.

TREACHER & COMPANY, LD.

BY SPECIAL APPOINTMENT.
AGENTS IN THE BOMBAY PRESIDENCY
FOR
PULVERMACHER'S
MEDICO-GALVANIC APPLIANCES.

CASH PRICE LIST JULY, 1879.

CHAIN BANDS for Sciatica, Rheumatic, Neuralgic, and Gouty Pains, Chronic Rheumatism, Local Paralysis, and Cramp in the extremities.
Rs. 4, Rs. 8, Rs. 11, Rs. 13-8, and Rs. 16-8.

BROAD CHAIN BELTS, for Lumbago, Indigestion, Liver, Chest, and Nervous Complaints.
Rs. 22-8, Rs. 30, and Rs. 36.

BROAD CHAIN BELT with suspenser, Rs. 45.

BROAD CHAIN BANDS, for Nervous Deafness, Head, Tooth, and Face Aches, and Noises in the Head, Rs. 16.

COMBINED BANDS, for General Debility, Central Paralysis, Epilepsy, and Functional Disorders, Rs. 30 and Rs. 36.

RESTORATION CHAIN BATTERIES for Extreme Nervous Debility, Paralysis, and for Restoring Exhausted Vital Energy, Rs. 63.

INTENSITY BATH BATTERIES, for treatment by Electric Baths for Paralysis, Want of Power, &c., and for eliminating poisonous substances (lead and mercury) from the system, Rs. 72.

GLASS INTERRUPTORS ..... Each Rs. 2 0
VOLTAMETERS or TEST TUBES ..... „ 2 4

Pamphlets on application. Usual discount to the trade.

TREACHER & COMPANY (LD.),
BOMBAY, BYCULLA, AND POONA.

ROYAL INSURANCE COMPANY.

CAPITAL—£2,000,000 STERLING.

TOTAL ACCUMULATED FUNDS invested in the best and safest Securities now amount to

£4,049,159 STERLING.

FIRE BRANCH.

POLICIES covering risks on MERCHANDISE, BUILDINGS, SPINNING MILLS, COTTON AND JUTE PRESSES, SHOPS, BUNGALOWS, HOUSEHOLD FURNITURE, HOTELS, AND CLUBS, both in BOMBAY and in the MOFUSSIL, granted on most favourable terms, COALS on the BURDESS also covered.

15 per cent. discount is now allowed.

Fire Premiums for	1872	£300,000
„	1879	£816,383

LIFE BRANCH.

POLICIES granted by the UNDERSIGNED without reference to Head Office on APPROVED LIVES. MILITARY LIVE in CIVIL employ have extra premium returned.

ENDOWMENT ASSURANCES, payable at fixed periods on adult, and children on very favourable terms.

LAST REVERSIONARY BONUS 7½ per cent.

REDUCTION to EUROPEAN rates, when assured leaves either ALEXANDRIA or PORT SAID.

Accumulated LIFE FUNDS now amount to £2,389,907.

GROWTH OF FUNDS.

1863	£1,045,143	1873	£2,646,503
1868	£1,679,578	1878	£4,049,159

THOS. H. MOORE & Co.,
Agents, Royal Insurance Company.

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SPARE INSTRUMENTS. HALF SETS.
BOWS. DIVIDERS. PROTRACTORS.
PROPORTIONAL COMPASSES.
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OIL COLOURS, In Collapsible Tubes.
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SABLE and HOG HAIR BRUSHES.
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Gentlemen's Gold Watches, Crystal, Half Hunting and Hunting Keyless Levers, full Jewelled, Chronometer balance, suitable for presentation.

Minute and Quarter Repeaters, Chronographs Independent Centre Seconds, Perpetual Calendars, Clock Watches, &c., of high class finish.

Ladies' Gold Watches Keyless Open Face, Half Hunting and Hunting, with beautifully engraved cases. Gentlemen's Silver Hunting and Open-faced Levers, in every style, an immense stock to select from. Ladies' Silver Watches in every new style. Keyless German Silver Railway, Shikar, and Campaign Watches.

An assortment of fine London finished Jewellery, consisting of Brooches, Earrings, Lockets, Necklets, Bracelets, &c., &c.

Optical Goods by A. Menist, of London and Amsterdam, for whom we are Sole Agents in the Bombay Presidency.

None but skilled European workmen are employed in the Repairing Department.

Catalogues and Menist's pamphlet free on application. Goods can be sent by Value Payable Post.

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The New Stock of Tweeds and Angolas which is just to hand, we can with confidence recommend as being well worthy of the inspection, which we hope they will be accorded.

FOR THE HOT WEATHER.
OFFICE, TRAVELLING, OR DECK SUITS.

Coat and Trousers, Coat Single or Double Breasted, of Fancy Angola Serge, guaranteed thoroughly Shrunk ..... from	Rs. 20
Coat and Trousers, Coat Single or Double Breasted, of Fine Fancy Angola ..... from	„ 25 to 30
Coat and Trousers, Coat Single or Double Breasted, of best English Tweed	„ 25 to 30
Coat and Trousers, Coat Single or Double Breasted, of very Fine Fancy Angola	„ 30
Coat and Trousers, Coat Single or Double Breasted, of very Fine Fancy Angola Coating	„ 30

COATS FOR THE HOT WEATHER—FOR OFFICE WEAR.

Best Black Alpaces, Single or Double Breasted	Rs. 10
Best Black Faramatta, Single or Double	„ 12 to 14
Best Black French Merino, Single or Double.	„ 12 to 14
Best Drab China Silk Single or Double	„ 12
Best Blue China Crape Single or Double ...	„ 14 to 18

TROUSERS FOR THE HOT WEATHER—FOR OFFICE WEAR.

English Tweed, light and thin, from ..... per pair	Rs. 10
Scotch Tweed, light and thin, from	„ 10
Angola light and thin, from	„ 10
Blue Serge Thread Dyed, gives excellent wear	„ 10
White Serge, a really good article, from	„ 11

DRILLS FOR THE HOT WEATHER.

Best Quality White American Drill ..... per suit	Rs. 7-8
Best Quality white English Drill	„ 10
Best Quality White Linen Drill	„ 12 to 14
Best Quality Brown Holland	„ 10
Best Brown and coloured American Drill ...	„ 8-8
Best Shikar Cloth, of different colours and makes, from	„ 10 to 15

ALSO JUST TO HAND A FURTHER SUPPLY OF HATS.

Hawkes' Regulation Helmets	each Rs. 18
Chain and Spike	extra Re. 10
Elwood's Helmets	„ „ 14
Silwood Hunting Hats, covered with Brown and White Canvas	„ „ 29
Christy's Black and Drab Fancy Felt Hats	„ „ 7
Christy's Black Dress Hats	„ „ 13
Christy's Drab Shell Hats, from	„ „ 2

EVERY REQUISITE FOR TRAVELLERS BY LAND OR SEA ALWAYS IN STOCK.

COMPLETE SUITS MADE TO ORDER WITH A GUARANTEE OF A PERFECT FIT IN SIX HOURS' NOTICE.

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LADIES' GENERAL FRENCH OUTFITTING WAREHOUSE.

NOW REMOVED TO RAMPART ROW AND CHURCH GATE STREET.

BOMBAY.

Dark Cambric Costumes, from	Rs. 15 to 25	Long Sealskin Jackets, from	Rs. 75 to 4
Navy Serge do. do.	„ 25 to 40	Do. Astrakan do. do.	„ 35 to 4
Thick Tweed do. do.	„ 35 to 50	Worn Ulsters do. do.	„ 15 to 2
Warm Home-spun do. do.	„ 20 to 45	Rain-coats do. do.	„ 14 to 1
Guernsey quilted do. do.	„ 35 to 60	Alpaca Cache Poussiere	„ 12 to 1
Norfolk travelling with extra Jacket	„ 45 to 75	Flemish Linen Dust Coats	„ 8 to 1
Warm Cashmere Dressing Gown, lined flannel ...	„ 18 to 28	Dark Oamburic Petticoats	„ 5 to 1
Warm Oxford Jackets, from	„ 15 to 30	Warm Petticoats	„ 8 to 2

Complete Outfits for Ladies and Children, ready for wear.

Flannel in different Colors.
Waterproof Sheeting.
Cotton and Merino Stockings.
Ladies' Undervests.
Tweed Hats.
Tarai, Hats.
Fancy Deck Hats.
Sealskin Caps.
Alexandra Jackets.
Sash.
Scotch Maude.
Muffles and Wrappers.
Blankets.
Bathing Gowns.
Towels.
Linen Collars and Cuffs.
Paper Collars and Cuffs.
White and Colored Handkerchiefs.
Neckties and Fichus.
Sponges.
Toilet Requisites.
Fitted Bags complete.
Boots and Shoes.
Folding Deck Chairs.
Ladies' Trunks.
Travelling Boxes.
Hat Boxes.
Soiled Linen Bags.
Leather Purses.
Air Pillows.
Resais [Indian Quilts].
Rug's Straps.
Silk Umbrellas.
Parasols.
Tin Baths.
Nail Brushes.
Tooth Brushes.
Hair Brushes in Cases.
Combs and Powders.
Perfumes.
Soap Boxes.
Luggage Labels.
Fans.
Work Boxes, &c., &c.

NOTE ADDRESS:

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LIEBIG COMPANY'S EXTRACT OF MEAT.

"Is a success and boon for which Nations should feel grateful."—See *Medical Press, Lancet, British Medical Journal, &c.*

"Consumption in England increased tenfold in ten years."

Invariably adopted when once fairly tried.

To be had of all Storek

COMMERCIAL INTELLIGENCE

WEDNESDAY EVENING, JULY 14.

YESTERDAY's telegrams report little change in any of the Home markets. Consols and French Rentes were unchanged at 98⅛ and F.s. 119½ respectively. Indian Government Securities were unchanged at 80 for Fours and 87½ for Fours-and-a-half.

THE Mincing Lane markets show no alteration in prices.

IN Metals an advance of £1 per ton is reported in Wallaroo Copper. Yellow Metal is unchanged at 53d. per lb.

THE Manchester market for Piece Goods yesterday was quiet, at Friday's prices, but the Cotton market in Liverpool was steady, the day's sales amounted to 10,000 bales, of which 500 bales were Surats, prices were entirely unchanged on the spot. For September-October delivery L. Mid. Uplands is quoted at 6 9-16d. per lb.

THE New York telegrams of yesterday still quote ready Mid. Uplands at 11¼ cents per lb. Futures for October delivery were rather easier, being quot d at 10·71 cents against 10·77 cents per lb. on Monday.

THE Receipts at the U.S. ports to date compare with those of last season as follows, viz :—

	1880	1879	1878
Tuesday's Receipts	1,000	200	600
Five days' ,, ...	5,000	1,000	1,700
Total since 1st Sept	4,843,600	4,420,600	4,213,300

BAR SILVER in London yesterday was still quoted at 52¼d. per oz.

STERLING EXCHANGE this morning opened steady at yesterday's rates, but a weaker feeling set in during the forenoon, which was encouraged by less favourable accounts from Calcutta. As usual on Wednesday little has been done, pending the allotment of Council Drafts, and the market closes weak at—

Bank Bills, on demand.....	1s. 8 5-32d.	per Re.
,, Telegraphic.....	1s. 8¼d.	,,
,, 3 months' sight...	1s. 8 9-32d.	,,
Credits 3 ,,	1s. 8 7-16d.	,,
Documents 3 ,,	1s. 8 15-32d.	,,
France 3 ,,	2·15½	,,

On Calcutta rates are unaltered at Rs. 100 3-16 for demand drafts and Rs. 99½ for 60 days' sight bills.

GOVERNMENT PAPER.—The market has been quiet to-day with sellers of Fours at Rs. 96 and Fours-and-a-half at Rs. 104¾. The rate for Port Trust Bonds is Rs. 93¾ and Municipal Five per cent. Loan Rs. 103.

SHARES.—There has been little enquiry to-day, but the only quoted change in values is a decline of Rs. 5 per share in Oriental Spinning and Weaving Company and an advance of Rs. 5 in Bombay-Burma Trading Company shares.

COTTON.—A rather important advance has taken place during the day, owing to an active enquiry for the better descriptions of both Oomras and Dhollera from the local mills who are buying very freely. Dealers are very firm, and notwithstanding the large stocks held up-country, are justified in being so, looking to the insignificant supplies that will be available for the next three months and seeing that the local consumption is now about 25,000 bales monthly. We quote :—

Good Oomrawuttee.....	Rs. 207	per candy.
F. G. F. ,, ...	,, 200	,,
Good Dholleral	,, 203	,,
G. F. ,, ...	,, 192	,,
G. F. Compta	,, 191	,,

LINSEED is not in much demand at Rs. 6 9 to Rs. 6-10 per cwt.

RAPESEED is steady at Rs. 6-1 to Rs. 6-2 per cwt.

WHEAT is in good demand at Rs. 31 to Rs. 32 per candy for White and Rs. 27 to Rs. 28 per candy for Red.

FREIGHTS continue very dull at nominally 30s. per ton for Liverpool and Marseilles, and 37s. 6d. per ton for London.

IMPORTS are generally unchanged in value, with only a small business passing both in Goods and Metals. For local made Goods and Yarns there is an active enquiry for the Interior, as well as for China.

BOMBAY BILL AND STOCK LIST.

BANKS.

Names.	Shares.	Amount	Pat up.	Last Dividend	Cash Rates.
INDIAN BANKS.		Rs.	rs.		Rs.
Bank of Bombay	2?,??	500	50	4 p ct	735
Bank of Bengal	4?,??	500	all	8 do	755
Bank of Madras.....	10,000	500	all	8 do	640
EXCHANGE BANKS.		£	£		
Agra Bank	?0,??	10	all	3 do	132
Chartd Bk L & C.....	40,000	20	all	6 do	275
Chartd Mercantile	25,000	25	all	6 do	280
Hongkong & Shanghai Bank	40,000	281	all	8 do	460
National Bank of India.	87,5??	20	12½	5 do	116
Oriental Bank	60,000	25	all	5 do	280

LAND COMPANIES.

New Jolaba Co.....	4,000	3,000	2,92?	2 p. ct	670
Prere Land	7,500	15	15·	100	36
Mazagon Land, &c	1,750	2,000	2,03?	*	36ex
Port Canning Co.....	6,000	1,400	1,40?	13	215

* P. T. Bond.

RAILWAY COMPANIES.

G. I. P. Railway Consolidate Stock.....	..	£20	218-3/8	5 p. ct	310
Do New £20 shares..	..	£20	130-14-6	do	26
Ditto ...	..	£20	65-7-3	do	72
Ditto ...	..	£20	31-15-11	do	32
B B, and C. I. Ry. Co	...	£100	1,000	do	1,100
Do. New £15 Shares..	...	£18	196-5-15	do	365

PRESS COMPANIES.

Akbar Cotton.....	18?	5,000	2,85?	10	1,066
Albert Ginning Co...	10?	500	all	18 p.ct.	425
Albert Press Co., Kurla Ice	20?	2,000	1,10?	12?	1,150
Apollo Press Co., (small shares)	75?	2,400	2,20?	32	370
Bellary	62?	1,000	1000	20 p. c	500
Bezar Cotton Ginning & Press Co.....	600	500	all	50	455
New Indian Press	1,00?	250	3??	14	125
Broach Cotton Ginning & Press Co	1,40?	250	all	10	42
Colaba Press Co.....	50?	1,880	1,880	10	650
Madura Press and Ginning Co	50?	200	all	12	200
East India Press Co....	70?	1,000	1,00?	10?	285
Fort Press Co	18?	1,?00	1,?0?	2	1,750
French Press Co.....	80?	500	all	5?	455
Hind Press Co.....	60?	2,000	750	50	535
Mofussil Co.....	3,12?	40?	40?	3	270
Prince o. W. Press	12?	....	1,?0?	7	326
Sind & Punjaub Cotton Press Co, ...	10?	1,?00	750	11?	1,220
Sassoon Press Co.....	3??	500	500	22	350
Volkart's Press Co.	45?	1,000	all	50	645

SPINNING AND WEAVING COMPANIES.

Ahmedabad S. & W. Co.	600	1,000	1,000	90	990
Anglo-Indian S. and W. Co	20,000	100	100	2½	80
Altrad Weaving Co.	2,000	500	500	15	510
Alliance Spinning	60?	2,500	all	65 p. c	1,850
Bhownuggur Mills	20?	2,000	2,000	100	200
Bombay United	20?	1,000	1,?0?	25	945
Central India S. W. & Co.....	2,50?	500	5?	30	685
Coorla Mills	8?	1,000	1,000	20	685
D Spinning	3,00?	2,000	all	25	385
Empress S. and W. Co..	1,50?	500	all	..	500
Gokuldas Spinning Co.	1,50?	500	400	20	510
Hindustan	87?	1,000	1,000	4	1,080
Hydrabad Spinning Co.	70?	1,000	1,80?	..	175
Jaffer Ali Spinning Co..	60?	800	8?0	50	675
Jewraj Hallo	1,00?	1,000	1,0?0	40 p. c	895
Khandesh	78?	1,000	1,000	30	985
Kh tao Mackenzie	1,00?	1,000	1,000	50	760
Madras	20?	1,25?	1,250	75	530
Madras United	25?	1,000	1,000	70 p. c	1,375
Monockjee Petit's	2,50?	100	8?	50	1,050
Mazagon Spinning Co..	2,00?	500	500	35	135
Morarjee Goculdas	1,00?	1,000	1,00?	40	1,160
National Spinning	5??	1,000	1,00?	40	950
New Great Eastern	1,4??	1,?0?	1,0?0	20 p. c	1,010
Oriental	4,00?	625	6.5	..	635
Prince of Wales Spinning Co	1,50	500	500	...	190
Rassoon S. & W. Co.....	1,5??	1,000	1,000	30	760
Shalimar Mills.....	5??	2,000	1,50?	30	1,05?
Soonderdas	7??	1,00?	1,0??	75	910
Victoria Mills.....	85	1,000	1,000	80?	675

MISCELLANEOUS.

Bombay Saw Mills	60	1,000	1,000	80	690
Bombay Ice Manufactory & Co., Limited	1,250	100	100	10p.ct.	127
Bombay-Burmah Trading Corporation	1,000	2,500	1,500	225	2,125
Indian Guarantee & Bunderbhip Association	5,00?	100	10	15 p.ct.	10
Kurrachee Lending and shipping Co.	500	500	300	36	290
Mechanics' Buildings Co.....	4,00	50	50	3 p.ct	20
Oriental Govt. Security Life Assurance Co..	5,000	200	50	..	50
Oriental Land Association	5,00?	20	20	10 p.ct.	20
Prince of Wales Fire Insurance Co.	2?	1000	1,0?	15	960
Thrasher & Co	2 00	500	all	7½	725
Thacker & Co	1,?00	100	100	10	125

BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.

Statement of Traffic for the week ending 10th July 1880.
Open, 444 miles.

	Rs.	a.	p.
Coaching	43,?00	?	0
Merchandize	62,183	0	0
Telegraph	3??	0	0
Other Receipts	?00	0	0
Total Rs.....	1,06,014	0	0

Corresponding week in June 1879.
Open, 444 miles.

	Rs.	a.	p.
Coaching	35,870	0	0
Merchandize	37,368	0	0
Telegraph	252	0	0
Other Receipts	200	0	0
Total Rs.....	73,440	0	0
Increase Rs.....	32,574	0	0

METEOROLOGICAL OBSERVATIONS.

GOVERNMENT OBSERVATORY, COLABA.
BOMBAY, 13th July 1880.
Means of observations taken at 6 a.m., 10 a.m., 2 p.m., 4 p.m., and 10 p.m.

Barometer corrected 32 deg. Fah.	29·805
Temperature of the Air	80·2
Wet Bulb Thermometer	77·2
Dew Point.....	76.0
Relative humidity of Air	·873
Extent of cloudy sky (the whole sky clouded=1.)	·70
Maximum temperature of air (read at 5 p.m.) ...	84·7
Minimum do. do. (read at 10 a.m.) ...	79·0
General Direction of Wind*	WSW, W, WSW.
Movement of wind in 24 hours*	605
Fall of Rain*	0·16
Total fall during month	16·06
,, ,, year	37·57

*From midnight to midnight.

SHIPPING INTELLIGENCE.

THE steamer Mercedes 1,343 tons, Captain H. Pesce sailed yesterday for the Coast and Calcutta with a general cargo.

THE steamer King Arthur, 1,047 tons, Captain C' Doert, arrived in harbour yesterday from the Persian Gulf with a general cargo and 55 deck passengers.

ARRIVAL.

July.	Vessels.	Commanders	From.
14	King Arthur (s).....	Doert	Bussorah, July 2.

DEPARTURES.

July.	Vessels.	Commanders.	Destination.
14	Mermon	Wass	Calcutta.
	St. Elmo	Smith	Oconada.
	Lecture	Hammond ...	Akyab.
	H. M Woodlark (s	Johnston	Persian Gulf.
	Mercedes(s).....	Peace	Coast and Calcutta.

The following vessels were entered for loading yesterday :—
Steamer King Arthur, to P rsian Gulf
Steamer Umballa, to P rsian Gulf via Kurrachee.
Steamer Peer of the Realm, to Marseilles.
Ship Lyra, to Mauritius.

CALCUTTA.

ARRIVAL.

July. 9 Malda (s) ..... Wood ..... Bombay, June 18.
Champion ..... Cook ..... Liverpool, April 9.
10 Maharani (s) ..... Carson ..... Bombay, June 29.
Sarah Hignett ..... Jones ..... Liverpool, April 6.

DEPARTURES.

July 9.—Ship Clcomeus.
July 10.—Steamer Enterprise. Ships Star of Russia and Libumia.

MADRAS.

ARRIVAL.

July. 12 Dumphaile Castle ... . Natal.

ADEN.

ARRIVALS.

April. 18 Dagmar, I G, ss, Enson, from Berberah.
June. 14 Emile Eloise, ss, Bonet, from Sea.
22 Houghton, ship, Nacoda, from Chittagong.
25 India, P T ship, Marques, from Mocca.
26 Inchcluthe, ss, Lightb dy, from Cardiff.
28 Amora, ss, Hutcheson, from Calcutta.
29 Zambesi, ss, Symons, from Bombay.
29 Kaiser-i-Hind, ss, Methven, from London.
29 Compton, ss, Cowie, from Akyab.
30 Esperorature, Is G'seal, D Amazago, from Assabbay.
30 Irrawaddy, ss, Wilson, from Rangoon.
30 Europa R T ship, Romano, from Brindisi.
30 City of Canterbury, ss, Miller, from Calcutta.
30 Chilomel, H M, Berner , from Jedd-h.
30 Irrawaddy, ss, Gouvain, from Shanghai.
30 Devonshi e, ss, Mcdonchen, from Calcutta.
30 Castore, ss, Mahorchich, from Bombay.
July. 1 Alpha, ss, Minier, from Mauritius.
1 Petersburg, ss, Sedemsner, from Hankow.
1 Princess Amalia, ss, Adriaen, from Amsterdam.
2 Venetia, ss, Orman, from Venice.
2 Terrington, ss, Cuithan, fr m Batavia.
2 Godavery, ss, from Marseilles.
2 Nio, ss, Bambrough, from Busreh.
3 Dagmar, I G, ss, Enson, from reriin.
3 Stag ss, Holman, from Bombay.
3 Legislator ss, Burley, from Cal utta.
4 Chyebas a, ss, Stevenson, from London.
4 Philomel, H M ss, Berners, from Jubul Joogur.
4 Rydal Hall, ss, Lloyd, from Bombay.
5 Legislator ss, Burley, from Cal utta.
5 Indus, ss, Shallard, from Bombay.

DEPARTURES.

June. 25 Inchcluthe. s, Lighbody, to Galle F O.
28 India, P T ship, Marquez, to Lisbon.
28 Amoora, ss, Hutcheson, to London.
29 Zambesi, ss, Symons, to Venice.
29 Kaiser-i-Hind, ss, Methven, to Calcutta.
30 Compton, ss, Cowie, to London.
30 Irrawaddy, ss, Wilson, to London.
July. 1 Dagmar, I G ss, Enson, to Perim.
1 City of Canterbury, ss, Miller, to London.
1 Chilomel, H M ss, Berners, to Jubul Joogur.
1 Irrawaddy, ss, Gouvain, to Marseilles.
1 Devonshire, ss, Mc Goohern, to London.
1 Castore, ss, Mahorchich to Trieste.
1 Petersburg, ss, Sedemsner, to Odessa.
2 Venetia, ss, Orman, to Bombay.
2 Torington, ss, Chi ham, to Rotterdam.
3 Exploiteur , R G boat, to Amaraga, to Assabbay.
3 Princess Amalia, Adri en, to Batavia.
3 Nio, ss, Bambrough, to London.
3 Stag, ss, Bulman, to Marseilles.
4 Chyebasa, ss, Stevenson, to Calcutta.
4 Inchcluthe, ss, Ligh cody, to Galle F O.
4 Rydal Hall, ss, Lloyd, to Liverpool.
5 Legislator, ss, Burley, to Marseilles.
5 Indus, ss, Shallard, to London.

VESSELS IN HARBOUR.

Emile Eloise, ss, Bonet, from Sea.
Bougainville, ship, Nacoda, from Chittagong.
Europa, R T ship, R mano, from Brindisi.
Alpha, ss, Minier, from Mauritius.
Go avery, ss, from Marseilles.
Dagmar, I G ss, Enson, from Perim.
Philomel, H M, Berners, from Jubul Joogur.

DAILY EXPORTS.—JULY 14.

FOR LIVERPOOL.

Olympia s—124 bales cotton dropping Farnham and Co, 77 bales wool Govin jee Mad o Jee 50 bales wool Lalldhur To un, 30 bales wool Khaitow Veerjee, 40 bales wool Ghanjee Lalbhoy, 5 bales wool Runchordass Mooljee, 40 bales wool Keswajee Toolseedass, 60 bales wool Tromjee Mooljee and Co, 76 bales wool Bunichund Fuckeechund.

Speke Hall s—174 cwts b nes Allmahamed Hoosen, 900 cw s cotr yarn Soondercdass Govindjee and Co, 5 60 cwts wheat Halli Brothers, 1,108 cwts wheat W and A Graham and Co.

FOR HAVRE.

Lawrence Delop—150 bales cotton P sequnet and Co, Glenchurne s—200 bales cotton L linger and Co, 62 bales cotton D Macfadyen and Co, 1,999 cwts linseed Volkart Brothers.

FOR MARSEILLES.

Petriana s—1,600 cwts wheat ; ng Moir and Co, 800 cwts wheat Arnould e Luckumsey and Co.

Peer of the Realm s—450 cwts h nas A Blaschcck and Co, 4,071 cwts linseed, 2,025 cwts poppy eed, 2,009 cwts mowra flowers and 400 bales cotton Halli Brothers.

FOR PORT SAID.

Olympia s—48 bales hides Mahamed Kosid, 10 bales hides Alybeg Affandy.

FOR ALEXANDRIA.

Surat s—3 packages silk David Sassoon and Co.

FOR SUEZ.

Surat s—2 bales silk, 45 baskets umber, 100 cases cassia, 46½ cwts sandalwood, 61 cwts turmeric, 92 cwts gum, 28 cwts ginger, 16½ cwts a mo sed, 15 cwts nisotur and 6 cwts aloes David Sassoon and Co.

FOR CALCUTTA.

Khandalla s—72 bales cotton Rampeedass Luckmidass, 100 bales cotton Ramgopall Poolchund, 51 bales cotton Jairam Damjee.

FOR YOKOHAMA.

Rohilla s—8 bales twist Ardaseer Merwanjee.

FOR HONGKONG.

Rohilla s—13 cases shaktins Datardma Mowjee, 20 bags rice and 24 cases shaktins Jairashboy Peerbhoy, 3 cases shaktins Vuzeerbhoy Ibarun, 48 cases shaktins, 9 cwts byasbole, 148 bales wool, 592 bales cotton, 2 bales cotton twist waste and 7 cwts hea sbole Currimbhoy Ebrum, 80 cwts sumada stone Byramjee Sanpoorjee, 25 bales twist, 100 cwts betel nut and 2.0 cwts sundry, Jan Chung, 25 bales twist Morarbhoy Vizbhoocandas, 67 bales twist, Ardaseer Merwanjee, 53 bales twist Eoram Noordin and Co, 161 bales twist Tata and Co, 45 chests opium N J Avabram, 110 chests opium E D Sassoon and Co, 254 chests opium Currimbhoy Ebram, 29 chests opium and 15 bale twist Jairashboy Peerbhoy, 5 bales twist Cursetjee Bomanjee Mody, 20 bales twist Framjee Hormusjee, 12 cases shaktins Jairashboy Peerbhoy, 1 cwt ivory and 2 cwts br kon glass Abdul Cadur Tyebally Bussaraye, 30 cwts sumacia stone and 14 cwts Cumbay stone Abdul C dur Esmaljee 73 cwts sandalwood P F Tantee, 20 bales twist S N Tantee, 15 chests opium Tarachund Luchmeenarn.

FOR SHANGHAI.

Rohilla s—75 chests opium Shairmull Magumull, 13 chests opium Seeram Seodutroy, 20 chests opium Tarachund Luchmeenarn.

HIGH COURT.—JULY 15.

[Before the Hon. SIR CHARLES SARGENT.]

Suits for hearing and final disposal.

LONG CAUSES.

296-79—Tyabjee and S—Casseelal Mothalal vs Hemraz Luckmidass and others—Jeffreson, B and D.

56-79—Shapurjee and T—Khetsidass Samrathroy vs Sir A D Sassoon and others.

521-79—Chaik and W—Munchorjee Bejunjee Lacdawala vs Heerjibhoy Cursetjee Ashburner and others—A F Turner.

329-79—Khunderao M—Marriambebee and others vs Abdoola bin Peerbux and others—J C Cama and in person.

340-79—J C Cama—Dinbai and another vs Pestonjee Ardaseer and others.

594-79—M Munshi—Janardhun Gopal vs Narayen Govind and another.

571-79—Khunderao M—Khoja Alladin Somejee vs Hissamoodin alias Fakir Shahib bin Shaik Mahomed and others—Muljee and B.

68-80—Hearn, C and L—S de Esperance and others vs L de Souza and others—Tobin and R.

634-77—A F Turner—Rajoo Balloo vs Vishnu Ramchunder Ranaday—Muljee and B.

[Before the Hon. Mr. JUSTICE WEST.]

SUMMARY SUIT.

591-78—H W Payne—Allan Frederick Turner vs Alexander S G Janney.

Suits for hearing and final disposal.

LONG CAUSE.

389-79—Balkrishna and S—Jairam Narayen Rajay vs Atmaram Narayen Rajay—Manu and H—Part heard.

SHORT CAUSES.

619-78—Shapurjee and T—Dwarkadass Lulloobhoy vs Charles Payne—Jefferson, B and D.

LONG CAUSES.

634-79—J C Cama—Avabai v Dinbai and another—Pestonjee K. 75-79—Jugonadhan G—Ramchundra Shamraj Keshar vs Vishnu Vasudeo Gadbole.

67-80—Chaik and W—Keshow Gottajee vs Ramabai and others—In person.

698-79—Prescot and W—Vurjeevandass Madhowdass and another vs Mahomed Alikhan Ibrahim—H W Payne.

[Before the Hon. Mr. JUSTICE MARRIOTT.]

FOR CONSENT DECREE.

146-80—Tyabjee and S [for pauper]—Essoobai vs Suddoojee Shamjee and another—Khunderao M.

For investigation under Section 403 of Act X of 1877.

In person—Joosub Rahimon vs Rahim Dawood David and another.

Suits for hearing and final disposal.

LONG CAUSES.

581-79—Chaik and W—David Hayeem Dewaker vs Sarabace alias Bynabace and others—Hore, C and B and Khunderao M—part heard.

675-79—Tyabjee and S—Kookibai vs Jamsetjee Hormusjee Francis—Khunderao M—Part heard.

459-79—Tobin and R—The London B and M Bank vs Manockchund Toolsidass—Khunderao M.

MILITARY INTELLIGENCE.

ARRIVALS.—JULY 13.

Lame, Lieut, R A, on leave, from Jubbulpore.
Boyle, Major, R A, on leave, from Cawapore.
Smyth, Major, 11th Foot, on duty, from Purandhar.

GOVERNMENT OF INDIA ORDERS.

(*Gazette of India*, July 10.)

HOME, REVENUE, AND AGRICULTURAL DEPARTMENT.

Sir S C Bayley, K C S I, Secy to the Govt of India, in the Home, Revenue, and Agricultural Dept, and Offg Chief Comsr of Assam, is confirmed in the latter appointment, vice Col Keatinge, retired, with effect from 17th June 1880.

Mr C E Bernard, C S I, Judl Comsr, Central Provinces, and Offg Chief Comsr of British Burma, is appointed to be Secy to the Govt of India, in the Home, Revenue, and Agricultural Dept, vice Sir S C Bayley, K C S I, from 17th June 1880, but will continue to officiate as Chief Comsr of British Burma until further orders.

The services of Mr C S Bayley, C S, Asst Mag and Collr in Bengal, are placed temporarily at the disposal of the Chief Comsr of Assam.

Consequent on the absence on furlough of Col T Lamb, Depy Comsr, 2nd grade, Lieut Col W C S Clarke, Depy Comsr, 3rd grade, in Assam, to officiate as Depy Comsr, 2nd grade, from the date of his taking charge of the Khasi Hills Dist.

Capt M O Boyd, Depy Comsr, 4th grade, to officiate as Depy Comsr, 3rd grade, from the date on which Col T Lamb availed himself of his leave.

Capt E N D La Touche, Asst Comsr, 1st grade, to officiate as Depy Comsr, 4th grade, from the date of his taking charge of the dist of Nowgong.

Capt W F Trotter, Assist Comsr, 2nd grade, to officiate as Assist Comsr, 1st grade, vice Capt E N D La Touche.

Mr J D Anderson, C S, Assist Comsr, 3rd grade, to officiate as Assist Comsr, 2nd grade, vice Capt W F Trotter.

The Hon C D Field, MA, LL.D, took his seat as an Offg Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of 23rd ult.

The services of Mr S N Walker, Actg Assist Dist Supdt of Police in Bengal, are placed at the disposal of the Chief Comsr of Assam.

FOREIGN DEPARTMENT.

Subject to the confirmation of H M's Govt, H E the Viceroy and Govr-Genl in Council is pleased to recognise the appointment of Mr W G Reddie as Consular Agent for the United States of America at Moulmein.

H E the Viceroy and Govr-Genl in Council is pleased to recognize the appointment of Mr W F Halliday as Consular Agent for the United States of America at Akyab.

Subject to the confirmation of H M's Govt, H E the Viceroy and Govr-Genl in Council is pleased to recognize the appointment of Mr A B Cobb as Vice-Consul-Genl for the United States of America at Calcutta.

H E the Viceroy and Govr-Genl in Council is pleased to recognize the appointment of Mr J Bullock as Consular Agent for France at False Point on the Coast of Orissa.

Surg-Maj R Bowman, Offg Pol Asst, Bussah, is appointed to the medical charge of the Pol Agency in Turkish Arabia, vice Surg S M Brereton, deceased, from the date of assuming charge.

Capt D Robertson, Pol Asst, 1st class, substantive pro tempore, to be Political Agent, 3rd class, substantive pro tempore.

Capt N C Martelli, Offg Pol Asst, 1st class, to be Political Asst, 1st class, substantive pro tempore, vice Capt Robertson.

Lieut A MacIvor, Offg Pol Asst, 1st class, to be Pol Asst, 1st class, substantive pro tempore, from 25th Mar 1880.

Lieut W F Kennedy, Bom S O, is appointed to be Pol Asst, 2nd class, substantive pro tempore, and posted as Asst Agent to the Govr-Genl for Biluchistan, from 24th May 1880.

The following promotions in the Berar Commission, consequent on the retirement from the service of Maj R H Hudleston, Depy Comsr, 1st class, are made fr.m 21st Mar 1880 :—

Lieut-Col J T Bushby, Depy Comsr, 2nd class, to be Depy Comsr, 1st class.

Maj H A Szczepanski, Depy Comsr, 3rd class, to be Depy Comsr, 2nd class, vice Lieut-Col Bushby.

Capt R Bullock, Asst Comsr, 1st class, to be Depy Commr, 3rd class, vice Maj Szczepanski.

Maj E S Ludlow, C I E, Asst Comsr, 2nd class, to be Asst Comsr, 1st class, vice Maj Bullock.

Mr A Elliott, Asst Comsr, 3rd class, to be Asst Comsr, 2nd class, vice Maj Ludlow.

Syed Abdool Hakk Karnalkar, Asst Comsr, 3rd class, substantive pro tempore, is confirmed in that grade, vice Mr Elliott.

In supersession of Notification No 653-G-G, dated 19th Mar 1880, the following appointments are made, from 19th Feb 1880, the date of Surg Caldecott's return from furlough :—

Surg Maj D F Keegan, to the medical charge of the 1st Regt, Central India Horse.

Surg R Caldecott, to the medical charge of the 2nd Regt Central India Horse, the Western Malwa Agency, and the station of Agar.

Surg P Grant, to the medical charge of the Wing, 1st Regt Central India Horse.

Capt C E Wheeler, Adjt, Erinpura Irregular Force, is appointed temporarily to officiate as 2nd-in-Command of the Mhairwara Battn, vice Maj O'Moore Creagh, on duty in Afghanistan.

MILITARY DEPARTMENT.

Appointments

Quartermaster-General's Department—Maj H B Hanna, S C, to be Asst Qrmr-Genl on the establishment, from 22nd June 1880, vice Lieut-Col W S A Lockhart, whose tour of staff service has expired.

Punjab Frontier Force No 3 [Peshawur] Mountain Battery Lieut A Mansel, R A, to be 3rd Subaltern, vice Lieut F H J Birch, R A, appointed 2nd Subal ern.

Rangoon Volunteer Rifle Corps—Capt C W J Hingston, S C, Wing Officer, 38 h [The Barrilly] Regt of N I to be Adjt, vice Capt C Roberts, 72nd Foot, proceeded on field service.

The following promotions are made, subject to H M's approval :—

STAFF CORPS.

Capt Thomas Renny Cowie, to be Major, from 4th July 1880.

Lieuts Charles Grenville Mansel, Charles Thomas Bingham, Charles Arthur Rose Sage, Francis Forsyth, Robert Burgess, and Charles James Jamieson, to be Captains, from 8th July 1880.

Lieut Cathcart Dempster, to be Captain, from 9th July 1880.

BENGAL ARMY.

Capt Sullivan Edward Becher, Genl List, Infy, to be Major, from 7th July 1880.

ORDNANCE DEPARTMENT.

The following Warrant Officer, on probation, are confirmed in their present grade from the dates specified :—

Sub-Condr Alexander Anderson and Daniel Hogan, 18th July 1879 ; Sub-Condr John Leahy, 22nd July 1879 ; Sub-Condr Edward Barrett, 9th Oct 1879 ; and Sub-Condr Joseph Edward Newell, 6th Dec 1879.

VOLUNTEER CORPS.

Agra Volunteer Rifle Corps—Mr A J Lawrence, Comdt, to be Lieut Col.

H E the Govr Genl in Council is pleased to sanction the formation of the volunteers serving in the N W P into two administrative battalions, as specified below, and to notify the following appointment :—

To be Honorary Colonel—The Hon'ble Sir E W Couper Bart, K C S I, C B, C I E [Lieut Govr, N W P and and Chief Comsr, Oudh].

1st Battalion—Comprising the Allahabad, Lucknow, Cawnpore, Naini Tal, and Ghazipur Volunteer Rifle Corps.

2nd Battalion—Comprising the Agra, Thomason College, and Mussoorie Volunteer Rifle Corps.

MARINE DEPARTMENT.

Appointments.

Mr W McIver, 1st Assist Builder, Kidderpore Dockyard, to be Chief Builder of the Yard, from date of retirement of Mr Cranstoun, Master Builder, subject to any changes wh ch may hereafter be necessary in the organisation of the Indian Marine Service.

Furlough and Leave—Mr H E Lamborne, 1st Class Engr I G S Dagmar, is granted leave on medical certificate for six months, under Sec 4, Supplement F, Civil Leave Code, from 15th May 1880.

PUBLIC WORKS DEPARTMENT.

Mr F Finch, Store-keeper, 2nd Grade, is transferred from H H the Nizam's State Railway to state Railways under the Director-Genl of Railways.

With reference to P W D Notifications Nos 72, dated 3rd March 1880, and 197 dated 17th ult, Mr W C Furnivall, Chief Engr 3rd class, will remain attached to the office of the Director-Genl of Railways temporarily, from 9th June 1880.

Mr C Innes, Ex Engr, 3rd grade, N W P and Oudh, is permitted to retire from the service, under Sec 61 of the Civil Pension Code. This cancels Notification No 486, dated 24th Feb 1879.

The services of Mr G W Winckler, Assist-Engr, 1st grade, Ac ms, are placed temporarily at the disposal of the Agent, Govr Genl, Biluchistan.

Mr B C Bailey, Sup it, 1st grade, Indian Telegraph Dept, has been permitted to retire on pension, from 19th June 1880.

Mr J W Fordham, Examr, 4th class, 2nd Grade, temporary rank, reverts to his substantive rank of Examr 4th class 3rd grade from 1st July 1880.

Mr F L Brown, Ex Engr, 3rd Grade, is permanently transferred to the Superior Accounts Establ in the rank of Depy Examr, 1st grade from 1st July 1880.

(N. W. PROVS AND OUDH GAZETTE.)

Leave of Absence—Mr H S Reid, Sr Member, Board of Revenue, N W P, privilege leave for 3 months, from 22nd July 1880.

Appointment—Mr H P Mallock, Offg Mag and Collr Meerut, to officiate as Magis and Collr Gorakhpur, on being relieved of his duties at Meerut, by Mr Fisher.

MESSRS. C. MARCKS and Co., of Bombay and Poona, have the pleasure of announcing that Mr. A. MENIST, Oculist's Optician, of Amsterdam and London, has APPOINTED them AGENTS for the sale of his CELEBRATED PEBBLE SPECTACLES and EYE-GLASSES, BINOCULARS, &c.

Mr. Menist makes his Frames of Gold and Silver only, which have been found to be the best metals for the purpose, his object being to obtain perfection as nearly as possible, without regard to cost. He does not use steel, for this metal rusts, and the joints become loose, altering the focus of the glasses, and so injuring the eyes ; neither is there any economy in it, for in this climate it corrodes so quickly that it must be often renewed, while Gold or Silver are practically everlasting, and Aluminium cannot be used, for it leaves an indelible mark on the skin wherever it comes in contact with it.

Mr. Menist's Non-pressure Eye-glasses have a spring so made that it may be twisted in any direction without breaking, and they maintain their position when worn without any pressure, or leaving any mark when removed.

His 12 lens "Duchesse" are all Achromatic, and as powerful as Field Glasses.

His Field, Marine and Opera Glasses may be used for hours without causing the eyes to ache.

Mr. Menist has left instruments with Messrs. C. Marcks and Co. which enable them to test each eye separately, for it frequently happens that they differ more or less in power.

Messrs. C. MARCKS & Co., for the convenience of clients who may not wish to purchase Mr. Menist's glasses, have also in stock some of their own manufacture, at lower prices, in Gold, Silver, and Steel frames ; and though the quality of the pebbles is admittedly not equal to those of Mr. Menist, yet it is very good, and much superior to most of what is sold as the "finest Brazilian Pebbles."

Pamphlets may be had on application.

NOTICE.

PASSENGERS TRAVELLING on the B. B. & C. I. LINE can obtain copies of the BOMBAY GAZETTE Daily Edition on the same day at the Bulsar Station.

Agent : EDULJEE PESTONJEE DESAI,
Wine Merchant.

DOMESTIC OCCURRENCES.

THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS TWO RUPEES. THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

DEATH.

DADY—July 14th, at Mazagon Castle, Jaijee, daughter of Cowasjee

LATEST INTELLIGENCE

BAR SILVER AND EXCHANGE.

LATEST LONDON QUOTATIONS.

(FROM OUR OWN CORRESPONDENT.)

LONDON, JULY 14, 4-30 P.M.

At the weekly biddings for Council drafts upon India this afternoon tenders at 1s. 8¼d., received 24 per cent., all above that in full.

It is notified that the amount to be offered next week is 30 lakhs.

Bar Silver closed at 52¼d. per ounce market weak.

Four per cent. Rupee paper, 81; Four-and-a-half ditto, 87½.

ARRIVAL OF THE 9TH REGIMENT AT NARI BANK.

(FROM OUR OWN CORRESPONDENT.)

NARI BANK, THRO' SIBI, JULY 14.

The 9th Regiment arrived here this morning.

DEPUTATION TO ABDUL RAHMAN.

(FROM OUR OWN CORRESPONDENT.)

ALLAHABAD, JULY 14.

An influential deputation of Kabul gentlemen left the city a few days ago to meet Abdul Rahman. They convey a letter from the Chief Political Officer. News has been received of the arrival of the deputation at Charikar, where it was well received by Mahomed Aziz. There are signs that the Ghazis collected about Chark under Mahomed Jan's influence are now dispersing. A general disposition is everywhere apparent to await events pending Abdul Rahman's arrival. Special convoys of 500 mules are to be sent at short intervals to Gandamak to clear off surplus ammunition.

SUBMISSION OF THE SULEIMAN KHEYL TO THE BRITISH.

The Suleiman Kheyl and Andaris had a quarrel on a matter connected with the pasturage of their flocks. The former sent to the British camp to make submission and affirm that Suleiman Kheyl will have nothing more to do with the Ghazis or Mahomed Jan.

ABDUL RAHMAN.

(FROM THE PRESS COMMISSIONER.)

SIMLA, JULY 14.

KABUL, July 13.—All the districts are perfectly quiet.

Abdul Rahman reached the foot of the Kotal on Sunday. Monday Sherkai over the Kotal, and Tuesday Kaoshaw. He is expected at Indandara, four miles from Charikar, on the 15th instant. The difficulty of the roads and the poor condition of the baggage animals are causing delay.

Hashim Khan is said to have gone to Kharwar with Padshah Khan Ghilzai.

MUSHKI ALAM AND THE GHAZIS

Mushki Alam has recalled the Ghazis from Arghandeh and personally chastised the leaders for their turbulent conduct.

GENERAL BURROWS AT GHIRISHK.

General Burrows arrived at Ghirishk on the 11th, all well.

The Helmund is fordable, everywhere forage and wood are plentiful, and other supplies in abundance.

Ayub Khan's main body was in Bakwa on the 6th.

[REUTER'S TELEGRAMS.]

(By Red Sea Cable.)

WRECK OF THE DUKE OF LANCASTER.

LONDON, JULY 14.

The Ducal Line Steamer Duke of Lancaster, from Calcutta to London, has run ashore at Jubal Zooghur, in the Red Sea, and is expected to become a total loss. All lives have been saved.

MILITARY PREPARATIONS BY TURKEY.

CONSTANTINOPLE, JULY 13.

Turkish troops are concentrating at Adrianople, Salonica, Volo, Prevesa, and Thessaly; and the defences of the Dardanelles and Gallipoli are being reinforced up to 78,000 men.

THE VOLUNTEERS.

LONDON, JULY 14.

Her Majesty the Queen has congratulated the Volunteers on the twenty-first anniversary of their embodiment.

THE CHINESE MINISTER.

The Chinese Minister has left London for St. Petersburg.

THE REPUBLICAN PRESIDENTIAL CANDIDATE.

NEW YORK, JULY 13.

Mr. Garfield has accepted the Presidential candidacy.

DISTURBANCES IN ALBANIA.

CONSTANTINOPLE, JULY 13.

The Albanians having learnt that the Porte had promised to carry out the Convention, attacked the outposts at Matonozs, killing and wounding several men.

THE INCOMING MAILS.

ADEN, JULY 14.

The P. and O. S. S. Sumatra, with the outward English Mails of 2nd July, left here for Bombay at 7 o'clock this morning. This S. S. Australia left for Calcutta at 12 o'clock to-day.

LONDON, JULY 13.

The Liverpool Cotton market closed steady. Surats steady.

The London Cotton market has been firm.

Fair Dhollera	4 15-16d.
The Manchester market has been quiet.	
7 lbs. Shirtings.....	6s. 1¼d.
8¼ lbs. do.	7s. 3d.
40's Mule Twist.....	0s. 10¼d.
4 per cent. Rupee Paper.....	80
4½ per cent. do.	87½
3 per cent. Consols for account.....	98½
5 per cent. French Rente, 1872.....	119½
Bar Silver	52½
Arrivals—Agra Sofia.	

STEAMER REPORT.

GALLE, JULY 14, 5-15 P.M.

Mail steamer Bangalore from Australia arrived.

THE death warrant of George Nairn was signed by Mr. Justice Sewell Waite on Friday evening, the date fixed for the execution being the 23rd instant.

MAJOR H. B. HANNA is gazetted an Assistant Quartermaster-General, *vice* Lieutenant-Colonel W. S. A. Lockhart, whose term of service has expired.

THE Bengal Rent Law Commissioners have concluded their labours; and the report and a draft Bill had been written before the Hon'ble C. D. Field had taken his seat in the Calcutta High Court.

THE pamphlet of Mr. Charles James O'Donnell, Justice of the Peace for the provinces of Bengal, Behar, and Orissa, and brother of the member for Dungarvan, has already excited considerable attention in England.

THE amount of salt revenue realised during the first two months of the current financial year has been Rs. 1,21,72,000 as compared with Rs. 1,18,23,000 received during the corresponding period of last year.

The Sunday Mirror says:—While Mr. Bradlaugh is setting the country on fire by his wild atheistic declamations, his converted brother, Mr. W. R. Bradlaugh, is preaching every evening in the Gospel Tent, Richmond, Surrey.

AMONG other spiteful acts perpetrated by the ruling powers of the Comedie Francaise against Mdlle. Sara Bernhardt is the publication of that lady's age. From the official registers of the Conservatoire it appears that she was born in 1844 and is therefore about thirty-six years old.

IN reference to a report that danger was apprehended at some of the Sind, Punjab, and Delhi Railway waterways crossing the Beas and Beyn valleys, the Agent to the Company, Mr. R. Bocquet, writes to say that "the report is without foundation," and the line "perfectly safe."

A CALCUTTA medical journal hears from several sources that the increase of the scale of pensions to members of the Indian Medical Service is a mere question of time; that the question is under the consideration of the Secretary of State; and that an early and favourable issue of orders on the subject may be expected.

GOVERNMENT have negatived a proposal by the military authorities to use the Sassoon Dock for the embarkation and landing of troops next trooping season; and have decided that until it has been definitely settled by the Admiralty as to whether the troopships shall be allowed to enter the Prince's Dock, the Carnac Bunder shall be used, as heretofore, for carrying out the trooping arrangements next year.

THIS week's *Punjab Government Gazette* contains reports on the Rawal Pindi and Multan horse fairs of 1880, with observations by the Lieutenant-Governor. The number of first-class horses exhibited at the fairs was very large, and shows that the art of horse-breeding is making very satisfactory progress. Great improvements have been effected in the Multan districts—one of the most promising in Northern India for breeding purposes.

WE (*Madras Mail*) are in a position to state that the promotions in the Indian Medical Service made in March last, in consequence of the reorganisation, are under discussion in the India Office, and were not all approved. In fact, the idea of refusing to confirm some of them was under consideration, in consequence of the probable fact that is likely to arise from the representations of officers who have been superseded, some of whom have influential friends in the House of Commons.

WITH reference to a Home Department Notification, dated the 2nd January last, publishing amended rules for the encouragement of the study of Oriental languages among the junior members of the Bengal Civil Service, it has now been notified that the selections from the "Shah-Namah" for the Honour Examination in Persian having been prepared and copies being available at the Library of the Board of Examiners, Calcutta, these selections will be adopted as one of the text books at and after the examination of July 1881.

A BILL was passed on the 2nd instant in the Viceregal Council, called the Burma Courts Bill. It springs out of the recent bribery case at Rangoon. The Recorder in his insolvent jurisdiction declared his opinion that certain persons were guilty of bribing certain commissariat officers. The recorder on his criminal side is the only Judge in the province competent to deal with them, but he is committed to a declared opinion that they are guilty. To escape from the dead lock, it has been necessary to make a special law empowering Government to appoint an additional Recorder.

WITH reference to the murder of a native policeman by a European seaman at Garden Reach, Calcutta, the *Indian Herald* observes:—The very fact of the prisoner previously arming himself with the deadly weapon with which he committed the crime is sufficient to prove that his dastardly attack was not due to sudden mania or other cause, but a cruel thirst for innocent blood. We sincerely hope that in the interests of humanity and example, neither Sir Ashley Eden nor the Viceroy will for a moment entertain the recommendation of the jury. We are only sorry that some of his companions were not included in the sentence which has been so justly passed on George Nairns himself.

AT the meeting of the Legislative Council the Hon'ble Basett Colvin introduced the Bombay Revenue Jurisdiction Bill. It is designed to amend the Bombay Revenue Jurisdiction Act of 1876. The rule has hitherto been that all suits in which the Government, or any officer of the Government, is a party shall be brought in the Court of the District Judge only. It has been found that this rule brings a large number of petty suits into a superior court: and forms a needless exception to the general principle, that all suits shall be tried in the lowest court which can properly exercise jurisdiction in respect of the claim made. The existing rule is specially troublesome in respect to suits by municipalities, since a decision of the Bombay High Court has affirmed that in such suits every member of the municipality must be considered a party. The present Bill proposes to abolish the old restriction as far as municipal suits are concerned, and also proposes to assimilate the Bombay law to that of Northern India in reference to the recovery of Tuccavi advances.

A HOME journal says that there has lately been what may be fairly termed a considerable revival in the demand for agricultural land in England. The importance of this movement is significant, and is probably due alike to the changed appearances for the better of agricultural prospects and the revival of trade. As a matter of fact landed estates which have been in the market for two years at first mortgage prices, have recently changed hands at fair values.

THERE is just now, says the *World*, a great chance for getting into the Ordnance Corps. While the competition for Sandhurst is so great that some nine hundred candidates are competing for a hundred vacancies, Woolwich is comparatively in small request. The vacancies at the latter place are about eighty; but the number of the competitors is less than half those for the Line. It used not to be so. Can the Duke, or Mr. Childers, or anybody else, explain why the scientific corps are less popular than of old?

THE following is the text of the petition drawn up by the Albanian delegates in Constantinople, and forwarded by telegraph to the Great Powers:—At the moment when a conference is about to assemble to examine the question of the rectification of the Turco-Greek frontiers, the Albanian people feels it its duty to express humbly its views and aspirations to the illustrious assembly. We respect the rights of others and we demand, in return, only regard for ours. We are far from wishing to project schemes at the expense of our neighbours, and we can only demand that they will abandon ambitious enterprises against our rights. Before the Congress of Berlin we denounced the annexationist schemes of Greece as unjustifiable, and we repeat the same to-day. We protest against all dismemberment of our dear country. The loss of positions, so closely bound up with our national existence as Janina, Arta, and Previsa, would be nothing less than our sentence of death. Sooner than submit to this we will rather perish with our wives and children. The Albanian people are resolved to rise as one man against the alienation of a single particle of their natal soil. Europe is too just to misapprehend our rights. We appeal to their sentiments of equity and we leave to it the care of sparing us the great calamities with which we are threatened in consequence of the overweening pretensions of Greece. The impartial world knows to what end these pretensions are directed, carefully as they have been hidden under a thousand disguises.

IN a letter to the *Daily News* Mr. J. T. Mackenzie combats the assumption that the Imperial Government rules India in a wiser way than the Company did. Mr. Mackenzie mentions that at the time the transfer of authority was made, he was a director of the East India Company, and a firm believer in the gain that would accrue to India from the change; but the experience reaped in the twenty-three years that have passed since then has, it seems, served to completely dispel this belief. He shows that whilst in 1857 the total indebtedness of India was but sixty-one millions, it is now one hundred and forty-six millions; that whilst the total taxation for the twenty-one years anterior to 1858 was £536,000,000, for the subsequent twenty-one years it amounted to £1,020,000,000; that whilst in 1858 what are called the Home requirements were under £5,000,000 annually, they now amount to £16,000,000. Thus whilst during the one hundred years of its rule the Company conquered and acquired the Empire and crushed the Mutiny, it accumulated a debt considerably less by half of that incurred in a fifth of the time by the Imperial Government in a period of peace; added to which, in the twenty-one years of Parliamentary Government £484,000,000 of taxation has been wrung from India in excess of what she ever previously paid in the same period. Mr. Mackenzie points out that the Home Government compels India to retain a silver currency which Europe has practically abandoned, and yet requires her to pay her indebtedness to this country in gold, a system which entails on India an additional tax of sixteen per cent. on all the payments she has to make to England. But Mr. Mackenzie does not say how many miles of railway and how many bridges, telegraph lines, &c. India possessed under the Company; and what was the amount of her trade then as compared to what it is now.

BOMBAY.

TO-DAY.

Temple Bar, Concert 9 p. m.
Band, Bombay Volunteer Rifles, Apollo Bunder, this evening (weather permitting).

VESSELS ARRIVED.—The following vessels arrived yesterday.—King Arthur (s), from Bussorah.

VESSELS SAILED.—The following vessels sailed yesterday.—Memnon, to Calcutta; st. Elmo, Coconada; Locture, Akyab; Mercedes (s), Coast and Calcutta; H. M.'s Woodlark, Persian Gulf.

ASSAULT.—Choonilal Gungaram and Sudanund Lall were yesterday each fined Rs. 10 by Mr. Dossabhoy Framjee for assaulting Ramchunder Lalljee.

A SEAMEN DESERTER.—Robert Ball, a deserter from H. M.'s Ship Vulcure, was arrested yesterday by Mr. Constable Brennan and taken on board his vessel, for which the police officer received a reward.

THEFT.—Rama Maya was yesterday convicted by Mr. Dosabhoy Framjee of stealing a quantity of wearing apparel, valued Rs. 100, belonging to Ghoverdun Gungaram. He was sentenced to eight months' rigorous imprisonment.

ROBBING A CHILD OF ITS ORNAMENT.—Lilladhur Oodowjee was yesterday convicted by Mr. Dosabhoy Framjee of stealing a gold neck ornament, valued Rs. 8, from the person of a Hindoo girl. He was sentenced to six months' rigorous imprisonment.

CHEATING.—Meeralli Curreemalli was yesterday convicted by Mr. Nana Morojee of dishonestly inducing Hemraj Premjee to deliver to him (prisoner) the sum of Rs. 4. He was sentenced to two months' rigorous imprisonment.

A TIGER AT GOA.—The tiger which lately made havoc on human life, and which was believed to have been killed, has made its reappearance at Mardol, and in course of its excursions has attacked a man and a woman within their dwellings, mutilating them severely.

A SUSPICIOUS CHARACTER.—Mahomed Abdool, a noted character, was yesterday sentenced to two months' rigorous imprisonment by Mr. Nana Morojee for being found loitering at night in Chunam Kiln Lane, and failing to render a satisfactory account of himself, he being a reputed thief.

AMALGAMATION OF FUNDS BY THE GOA GOVERNMENT.—The various funds under the Goa Government which were hitherto managed by several departments independently of each other, have been amalgamated from the 1st inst into one public treasury into which the offerings at the shrine of St. Francis Xavier will go.

ACCIDENT.—Rowjee Cussaba, a labourer, was brought to the Gooculdass Tejpal Hospital with severe injuries to his head and face caused by a large iron tank falling on him. It seems that Rowjee, with eleven other labourers, were employed in lifting an iron tank at Carnac Bunder, the men had the tank on their shoulders, when Rowjee slipped and fell, the tank falling on him. He is under treatment.

OLD OFFENDERS.—Laximon Essoo was yesterday convicted by Mr. Nana Morojee of stealing a quantity of grain, valued 2 annas, belonging to Wussunjee Narayen. He was sentenced to two months' rigorous imprisonment.—Antone DeSouza, another noted character, was yesterday convicted by the same magistrate of stealing a tin of biscuits, valued Re. 1-4-0, the property of Dossabhoy Hormusjee, and was sentenced to nine months' rigorous imprisonment.

MUSIC AT THE APOLLO BUNDER.—The following programme of music will be played by the band of the Bombay Volunteer Rifles at the Apollo Bunder this evening (weather permitting):—

March	Home, Sweet Home	J. Schmuck.
Overture	Masanillo	Auber.
Cavatina	Polinto (I. Martiri)	Donizetti.
Waltz	Kate Kearney	C. Coote.
Quadrille ...	The Royal Boudoir	C. Coote.
Galop	Friedens Jubel	Kuhnar.

GOD SAVE THE QUEEN.

MUSIC AT TEMPLE BAR.—Programme of music to be played at Temple Bar this evening at 9:—

1	March	Auersperg ..... Zichrer.
2	Overture	Barbier d'Seville ..... Rossini.
3	Air Waaser	Schubert.
4	Waltz	Soldaten Lieder ..... Gung'l.
5	Potpourri	Brunwieser.
6	Quadrille	Noblesse ..... Leitner.
7	Das Grab auf der Haide	Heiser.
8	Wa	Festclotte ..... Strauss.
9	Finale	Rosvion d'Forest ..... Batista.
10	Polka	Nachtigal ..... Ozorny.

BALL AT POONA.—The 200th anniversary of the 24th Regiment stationed at Poona was celebrated on the night of the 12th inst. by a ball given by the officers at the Council Hall. The ball was opened shortly before ten o'clock. At the entrance to the Hall there was a guard of honour of 100 rank and file of the same regiment with band and colours, under the command of Captain Knox, to receive the welcome guests. On the arrival of their Excellencies the Governor and Commander-in-Chief, the guard of honour presented arms, and the band played the National Anthem. It was a gay, lively, and joyous scene, the military element predominating. The ball may be regarded as the first of the season. Dancing was kept up till the small hours of the morning. Everything went off well.

MUNICIPAL ASSESSMENT CASE.—Yesterday, at the Fort Police Court, Mr. Framjee Hormusjee Setna was charged with failing to furnish a return of the valuation of his property, situated in Shaik Memon Street. Mr. Boevey appeared on behalf of the Municipality and Mr. Inverarity for the defence. Mr. Boevey applied for a postponement on the ground that one of the most important witnesses in the case had gone to Tanna; if the opposite party would admit the service of a notice which he was informed they were not going to admit, he was ready to proceed with the case. Mr. Inverarity said that the prosecution was brought out of spite by Mr. Eduljee Rustomjee Reporter, that the prosecution was in the name of the Municipal Commissioner, whereas Mr. Eduljee had brought the case to gratify his spite towards the defendant. He was instructed to say that his client was not served with a notice by the Municipal Commissioner. The prosecution ought to have been within three months after the failure of furnishing the return, but as this was not done it fell to the ground. His Worship thought the defendant could not be charged under the Act, and consequently dismissed the case. Mr. Boevey, before leaving the Court, said,—in reference to the defendant's insinuation that Mr. Eduljee had brought this prosecution out of spite,—that Mr. Eduljee never knew the accused and had never exchanged a single syllable with him in his life, except when he demanded the assessment return, him, and consequently could have no spite or malice against him. Mr. Eduljee was simply actuated by a proper sense of his duty as a public officer and a due regard for the interests of the Municipality.

HIGH COURT.—JULY 14.

(Before the Hon'ble Mr. JUSTICE MARRIOTT.)

RE MEMON SULLEMAN LUTIFF.

ACCORDING to the directions of His Lordship the Hon'ble Mr. Justice Marriott, on the 9th July, Mr. Coverjee Sorabjee Nasir was examined in the Insolvency Court in the case of the above-named insolvent.

Mr. Farran appeared for the Official Assigne.

Mr. Nasir stated:—My name is Coverjee S. Nasir. I am the lessee from Government of the plot of land in which the Gaiety Theatre is built. When I took the land it was vacant. I entered into a contract with the insolvent and his partners to build a theatre on the land. The date of the contract is 12th September 1879. The insolvent's partners in that contract are Hadjee Abool Bukkher Ahmed and Hajeebhoy Dosar. They commenced the work of the theatre a few days before the contract was signed. If no contract was signed I was not to pay for the work done. Mr. Campbell was the architect who was to grant certificates with regard to work done. Rs. 12,000 less 25 per cent—that is, Rs. 9,000—was the amount of the architect's first certificate; my first payment was Rs. 8,000 to the insolvent. I retained Rs. 1,000 for Mr. Campbell, and paid it to him on 6th October as part of his commission. I did not get any written authority from the insolvent to retain this sum. I believe but I can't say, if I got a verbal authority to do so from Hajee Abool Bukkher. Abool Bugh was the managing partner. The next architect's certificate given was Rs. 10,072 on 4th November. Before the certificate was issued I paid Rs. 144-4-9 for rent of the ground on which the insolvents were working. The ground was about the theatre. I paid the money to the contractors and they paid it to the Executive Engineer of the Presidency. That ground is outside the limits of the theatre. On 23rd October I paid Rs. 1,000 in advance of second certificate; on 6th November I paid Rs. 200; on 12th November in the morning Rs. 1,000; Rs. 82-8-0 was deducted for insurance on the building; Rs. 7,645-3-3 was the next payment on 12th November. I paid this sum in cash. I did not pay the whole of the amount of the second, certified on 4th November, because I had not got the money. There was no certificate from the architect after. This is the account signed by the insolvent's firm (put in). I paid on the 19th November. I paid Rs. 1,000 to Mr. Campbell. This was the last payment on account of commission. At this time insolvents were not pressing me for money. I have no written permission to make that payment. I had the verbal permission of Abool to make that payment. I do not know where he is. On 22nd November I paid the contractors Rs. 1,000, on 27th November I paid Rs. 3,000, on 11th December I paid Rs. 400, on 22nd December Rs. 2,000, on 7th January I paid Rs. 500, and since then I have paid an account of Fraser, Miller and Co. against insolvents of Rs. 831-14-0 for railings supplied. I was sued for the last sum in the Small Causes Court; a decree was passed against me for the amount including costs. I paid this amount on 8th of this month (July). I had the written permission of insolvent for this payment. I produce it. This was extra work that is not included in the specification. I had the money on 23rd Dec. I had plenty of money then. Rs. 743-3-0 is the amount of the bills. I charged the insolvents in my books with the whole amount of the decree. I consider them liable. The amount of the bill sent by the B. B. and C. I. Railway is Rs. 392; I was sued for this in the Small Causes Court. No decree was passed. I paid half the costs Rs. 17-2-0, and passed a promissory note for Rs. 392. I seek to charge insolvents with the Rs. 392 and Rs. 17. Rs. 646-7-6 amount paid for tiles to Messrs. Ward and Co. on 1st July 1880 I seek to charge insolvents with. This does not include any interest or costs. I have insolvent's written permission to make this payment. I produce same. I consider I have a claim against insolvent for damage to the building by the rains. Up to the 7th of January I paid insolvent Rs. 26,972. This was paid on the two certificates and in advance of third certificate at the special request of Mr. Campbell. I was informed by Mr. Campbell that that work had actually been done. I have spent since January to this day for work done Rs. 625 on account of insolvent. I have charged the contractors with Rs. 2,000 paid to Mr. Campbell; in consequence of this 5 per cent was the amount payable for commission by the contractors. Mr. Campbell represented to me that his work was very arduous and he ought to get more. I represented to the contractors that Mr. Campbell wanted Rs. 2,000 instead of 12 per cent of my season's profit. I represented to the contractors this and they (Hajee Abool) promised to pay the Rs. 2,000, and in case his firm refused to pay the other Rs. 200, then I am ready to pay this myself. Insolvents never complained of my paying any sum to Mr. Campbell on any account. Mr. Campbell informs me that Rs. 4,000 of work has been done extra by the contractors, but I have not yet received particulars of that work. I entered into possession of the theatre on 6th Dec., and the performance in that theatre went on from that date to the present time. I have asked Mr. Campbell to supply the third certificate, and Mr. Campbell has promised to do so. This is the letter I referred to as a July. I do not admit that insolvents are entitled to any further certificate for work done up to end of January. Since then they have done more work up to a month ago. They have asked me for payments frequently for work done. Since 5th January I have not directly made them any payments. I contend that I am not bound to pay them any further sum, although I have not yet ascertained what work they have done since the last certificate. I know what is to be done. According to the statement made by Mr. Campbell the amount of work they have to do is about Rs. 3,000. The contract price is Rs. 35,500. The amount of the extra work, according to Mr. Campbell, which has to be checked, is Rs. 4,000, making Rs. 39,500. I have paid in cash nearly Rs. 27,000, and since that a considerable portion of Rs. 2,667. I consider that according to the agreement they are not entitled to any further certificate until the work is completed. (Letter of 12th July put in). There is no express stipulation in the agreement that Mr. Campbell should be paid before the work is completed. I claim the Rs. 2,000 as a part of the work already done. I consider that notwithstanding the clause in the agreement, I am entitled to deduct Rs. 2,000 paid to Mr. Campbell. As a matter of fact the contractors have only received Rs. 25,000. My idea is that the Rs. 2,000 is paid to them (contractors). I have not asked Mr. Campbell for a certificate of the work done. Mr. Nasir requested to know whether he was bound to answer these questions. He (Mr. Nasir) understood that he was not. His Lordship ruled that he was under the necessity of answering the questions. Before I made the expenditure, Mr. Campbell gave insolvents a written notice that I was going to make this expenditure (Rs. 600). The clerk of the works made it. It is not the fact that I have deposited security with the insolvents for the payment of their claim in the Small Causes Court. I did not state that I had. Volunteered by Mr. Nasir—I am ready to make an arrangement with Mr. Turner for the payment of the balance that may be found due to the insolvent by Mr Campbell after allowing for payments made on the insolvents' account and the damages done by the rain to the building by the neglect of the insolvents in not finishing the building in proper time, and the reduction that will be due for work done. In other words, I am willing to pay for all work done and the extra work done in terms of the agreement without insisting on the building being completed or the retention of the 25 per cent. as provided in the agreement, reducing from such sum the payments which have been already properly made to or on account of the insolvents, and the damages if any which have been sustained in and to the theatre by reason of the non-completion of the building. I am willing to leave the whole matter to Mr. Campbell. It is also understood that if any claim is made upon me by any of the partners of the insolvents in respect of moneys of the firm invested in the theatre, he (Mr. Turner) will be liable for all, same and costs of same.

His Lordship gave his sanction to this arrangement; and Mr. Farren, on behalf of the Official Assignee, agreed to the same.

The matter was adjourned till this day three weeks.

BOMBAY TOWN COUNCIL.

AT the weekly meeting of the Council held on Tuesday, there were present—Dr. Blaney, Chairman; Sir Frank Souter, Kt., C.S.I., Dr. Cook, Mr. Douglas, Rao Saheb V. N. Mandlik, C.S.I., Messrs. Dosabhoy Framjee, C.S.I., Muncherjee N. Banajee, Raghunath N. Khote, Nowrojee Furdoonjee, F. C. Gangjee, and R. M. Sayani. The Municipal Commissioner, Mr. Barrow, the Secretary, and the heads of departments were also present.

A SUIT AGAINST THE MUNICIPALITY.

The chairman read a letter from Messrs. Crawford and Boevey, solicitors to the Municipality, stating that the suit filed against the Municipality by Mr. Dorabjee Ballabhoy for damages alleged to have been done to his property at Shahapur, taluka Bhewandi, by the water extension survey in 1871 has been settled by the payment of Rs. 1 000 and taxed costs in full satisfaction of Mr. Dorabjee's claim.

Mr. Mandlik stated that Mr. Inverarity, the counsel for the Municipality, had done his best on their behalf in getting the claim compromised at a very low figure. The letter was ordered to be recorded.

EARTH FROM THE BHUNDARWADA RESERVOIR.

Sanction was asked to the acceptance of Messrs. Nensey Khyraj and Co.'s tender for the purchase of earth excavated from the site of the Bhundarwada Reservoir at four annas per brass.

It was proposed, after some discussion, by Mr. Sayani, and seconded by Mr. F. C. Gangjee, that the tender be accepted.

An amendment was proposed by Mr. Raghunath, seconded by Mr. Nowrojee Furdoonjee, that the tender should not be accepted, and that fresh advertisements, giving fuller information, should be published inviting tenders.

On a division, the amendment was carried by a majority of votes.

FURTHER CONSIDERATION OF THE C. D. ACT.

The question of the reintroduction of the C. D. Act into Bombay was further considered.

Mr. Dosabhoy brought forward the amendment he had promised at the last meeting. It was that the Council recommend the Corporation to inform Government in reply to their letter to the Municipal Commissioner, General Department, No. 1579, dated 3rd June 1880 that they are prepared to sanction a grant of Rs. 15,000 towards the expenses of the lock hospital which is about to be established in the city by Government under Act 14 of 1868.

Dr. Cook had some discussion as to whether Mr. Dosabhoy's proposition was an amendment, withdrew his own amendment proposed at the previous meeting.

Mr. Dosabhoy Framjee, in submitting his amendment for the approval of the Council, said he was not forgetful of the difficult task which he had undertaken, considering the strong prejudice which had been created in the public mind by the agitation against the C. D. Act. He must, however, express his surprise at the storm raised against it from all sides, at the present moment, when the Government has thought it expedient to bring the Act into operation a second time. When the Act was originally passed by the Legislature, it created no outcry, and there was no public opposition when it was first brought into operation in Bombay. On a subsequent occasion a Committee of the Town Council considered the best manner in which the Act could be worked, and they went so far as to recommend that it should be made self-supporting. They would find the report of that Committee at page 30 of the record of proceedings of the Municipal Corporation and the Town Council for the year 1877. It was unanimously adopted by the Town Council at their meeting on the 3rd April 1877 and forwarded for the consideration of the Municipal Corporation, and after a lengthy discussion that body passed a resolution thereon to the effect "That, in the opinion of the Municipal Corporation, there is no objection to the re-introduction of a Contagious Diseases Act into Bombay, but the Corporation desire it to be understood by Government that they will not be in a position, with their limited means, to supply any portion of the requisite funds for the purpose of carrying out the provisions of the Act, as there are many sanitary projects connected with the city which the Municipal Corporation consider, have a prior claim upon their attention and support." So both the Town Council and the Municipal Corporation led the Government distinctly to understand that they were not opposed to the introduction of the C. D. Act, and it was therefore only reasonable to suppose that they did not expect the measure would have elicited the strong opposition which it had now met on all sides. He trusted, however, that this Council would consider this subject calmly and dispassionately. The Legislature of the country would not have passed a law, if it had not been satisfied of its absolute necessity, and the Government of Bombay would not have brought it into operation without being equally satisfied of the necessity. No one could deny that in re-introducing this measure the Government of Bombay had been actuated by a desire to alleviate, as far as possible, the miseries and sufferings of a certain class and to prevent the spread of a most loathsome and contagious disease. Mr. Dosabhoy, having enlarged upon the destructive and insidious character of the disease, said the case for him as a layman to come with his objections against the Act or to support the arguments in its favour. He left that task to the medical members of the Town Council and Corporation and to their able Health Officer who was acting as their Commissioner. But he could not help saying that he did not understand how the working of the C. D. Act could be the cause of the disaster if it did cause it. Enough good as its advocates would have them believed. In a recent number of the *Lancet* (28th Feb. 1880, he found an article on the beneficial operation of the C. D. Act in the Plymouth district. The article said:—"In view of the recent appointment of the Select Committee to investigate the working of these Acts, some statistics, published by the *Western Morning News*, are of the utmost significance in relation to their operation in the Plymouth district, and most clearly demonstrate their value in the three towns and neighbourhood. The present area of inspection includes about 200,000 inhabitants with 431 women under surveillance; whilst in 1866, when the Acts were first put in *force* here, there were 1,770 persons liable to registration out of a population of 125,000. In 1865 more than 120 of these were under fifteen years of age; on the present register there are none under seventeen years of age, and only one under eighteen. Before 1866 the proportion of cases in which disease existed was 70 per cent, whilst the present average is only 25 per cent., and there has been but little deviation from this standard during the past seven years. The same large number of 70 per cent. of the women who were known to have arrived in the district during the past year from unprotected places in Devon and Cornwall, were found, on examination, to be diseased, so that the maladies have not greatly abated in unprotected districts also, as is so generally urged by the opponents of these measures. Of those who dwelt in places where the Acts are enforced only 25 per cent. were affected, although the total number who had subjected themselves to police surveillance was greater in the latter than in the former case. As collateral evidence of their benefit, it is mentioned that, whereas there were nearly 900 cases in the workhouses of the Three Towns during the three year before 1866, in the past three years less than forty have been found. The preventive and reclamatory effects of the Acts are quite as striking, for amongst other interesting data 252 names are stated to have been removed from the police list during the past year, and of these twelve-thirteenths were restored to the position in life which their conduct had apparently altogether forfeited, and in attaining such a beneficent result a committee of charitable ladies, whose labours are willingly facilitated by the police, has been largely instrumental." All that he had to say was on this subject they should rely upon the opinion of those medical men who had made it their special study. On a question like this they would do well to give due weight to the opinion of their able colleague Dr. Cook who, at a meeting of the Corporation at which the resolution he had already referred to was passed, so fully explained the necessity of the measure that the Corporation said they had no objection to the introduction of the Act in Bombay, but that for want of funds they could not contribute towards its working expenses. How could they now retract from the admission which they thus made? The objection which the Corporation then had as regards the insufficiency of funds no longer existed, and he thought they might well assist the Government with a portion of the funds required for the purpose of checking a most virulent disease in the way indicated in the amendment which he had placed before them. As he observed at the last meeting sentimental objections were the most difficult to overcome, and he could not say one word here about the *pros and cons* of compulsory registration and examination. With this they had nothing to do; and they should simply confine themselves to the intimation that they would be happy to contribute a sum of rupees fifteen thousand per annum towards the maintenance of the lock hospital. It must be admitted by everyone that the lock hospital would do a great deal of good. Did they not contribute towards the expenses of public vaccination and to the Gooculdas Tejpall Hospital? Let them, therefore, with the same humane intention, contribute towards the support of the lock hospital. The Rao Saheb stated at the last meeting after he (Mr. Dosabhoy) threw out his suggestion for the support of the lock hospital, that he would be willing to contribute towards the expenses of a *lock hospital*. But they all know that the evil that the Government desire to deal with could not be combated in this way. Contagious diseases could only be controlled by rigid measures. Why was vaccination made compulsory by law? If it were not for the law in that respect thousands of children would remain unvaccinated. A voluntary lock hospital would fail at all be rarely resorted to. All that he had now to say was, except the fact that Government had established an hospital for the medical treatment of certain most unfortunate people, and in doing so, let them cordially respond to the appeal which the Government, by living in their public spirit and humanity, had made to them by supplying some portion of the funds necessary for its maintenance. If they declined to do this, it would be tantamount to refusing a certain class of unfortunate people who were suffering from a form of disease, the description of which made one shudder while those suffering from comparatively trifling diseases were receiving the full benefit of their humanity and liberality.

Dr. Cook said he had much pleasure in seconding the amendment of Mr. Dosabhoy Framjee. As he had said on the last occasion, what he had to say, he would reserve for another time. He knew too well that the minds of all in the Council had been made up, and that therefore nothing remained for him to say here. He cordially agreed with Mr. Dosabhoy in that it was a medical question, and that medical gentlemen were best qualified to offer an opinion, and that they had infinitely greater knowledge of the subject than any of the lay gentlemen. Those gentlemen, therefore, should defer to their opinion. He could not but think, —he earnestly hoped,—that the amendment placed before the meeting would commend itself to the minds of all those who had the welfare of this city at heart. Even if they had any qualms of conscience regarding the practice of the Act as in any way legalising or supporting the system of prostitution, they would, at any rate, give a fair trial to a scheme purporting to prevent, and, if possible, to eradicate the most loathsome and terrible of diseases. Far from being conceived in any but the noblest spirit, he thought that the Act was one which was humanising in its ultimate results.

Mr. Muncherjee Nowrojee Banajee said—It was not my intention, after having recorded a somewhat lengthy minute, to say anything more on this vexed question. But after what fell from Dr. Cook at the last meeting of the Council, in reference to my minute, I think it simple justice to myself to make a few observations. In the first place, the learned doctor stated that my minute was full of inaccuracies. This is a sort of vague and sweeping assertion often resorted to by those who are zealous advocates of a particular measure. If my minute is inaccurate, the authorities I have cited must be inaccurate also. Perhaps our learned colleague will inform us in the speech he has reserved for the Corporation how he means to controvert authenticated statements. My minute is based on reports and papers placed before us by Government and the Municipal Commissioner and on the ample standard literature which has appeared from time to time fully discussing the subject in all its bearings. All these have convinced me that any little good such an Act may perhaps be capable of doing will be more than counterbalanced by a host of concomitant evils which will follow in its train. On this subject, the few emphatic words of the able writer of the *Bombay Gazette* are very appropriate. He says:—"Is Dr. Cook unaware that a host of names, including some of the most learned among medical men in all countries, can be quoted, who have even repelled with disgust the very idea of such an Act, and who, whilst deeply deploring the cause which propagates and spreads the disease, are averse to the public recognition of an evil, which no Act can avert, no supervision control, and no police interference mitigate?" As for the observation that I had no logical mind, because I condemned all in one breath—the drainage, water-supply, and the C. D. Act—I have only to say that I did not condemn the two former as Dr. Cook has represented. It would have been ridiculous to have done so. What I meant to convey, in what was in reality an incidental remark, was that I was apprehensive as to the condition which the city might be brought to, with a doubtful drainage, with its insufficient water-supply, and with a C. D. Act clapped on. I do not propose to go over and prove a subject which is not before us; but the fact of the doubtful utility of the drainage ultimately, and the insufficiency of our water-supply (for it must be remembered that on a copious supply of water depends very much the success of the drainage) no one can deny. Nobody would be more glad than myself to see my qualified observ

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DEPOSITS are also received for fixed periods on terms which may be learnt on application.
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BILLS are bought and sold on England, Scotland, Ireland, Paris, and on the Branches and Agencies of the Corporation at Calcutta, Madras, Ceylon, Singapore, Hongkong, Shanghai, Yokohama, Mauritius, Port Elizabeth, Melbourne, Sydney, and New Zealand.
Circular Notes are also issued for the use of Travellers negotiable in all towns of importance throughout the world.
The Corporation effect the purchase and sale of Government Paper, Stocks, Shares, &c., on account of constituents, and undertake the safe custody of the same, drawing the interest and dividends as they fall due.
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PAID UP CAPITAL.....Dollars 5,000,000
RESERVE FUND.....Dollars 1,500,000

HEAD OFFICE—HONGKONG.

BOMBAY AGENCY.

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Subject to 12 months' notice of withdrawal.
Interest at 5 per cent. per annum,
6 do. do. do. 4 do. do.
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G. E. NOBLE, Agent.

CHARTERED MERCANTILE BANK OF INDIA, LONDON, AND CHINA.

HEAD OFFICE: 65, Old Broad Street, London, E. C.

LONDON BANKERS.
BANK OF ENGLAND. | LONDON JOINT STOCK BANK.

MONEY REMITTED.
At current rates of Exchange by the Bank's Drafts on its Branches and Agencies in the East, and
On LONDON, | On IRELAND,
" SCOTLAND, | " PARIS,
and also on all the principal Towns in the AUSTRALIAN COLONIES, NEW ZEALAND, and TASMANIA.
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CIRCULAR NOTES AND LETTERS OF CREDIT available in all parts of the world are issued for the use of Travellers.
CUSTOMERS' SECURITIES are taken charge of, Dividends collected, and Investments and Sales of all descriptions of Securities effected.

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On Current Deposit Accounts is allowed at 2 per cent. per annum, on the minimum Monthly Balances, up to Rs. 100,000 but no interest will be allowed on balances of less than Rs. 1,000

ON FIXED DEPOSITS.
Subject to 12 months' notice of withdrawal
Interest will be allowed .....at 5 p. ct. per annum.
Do. 6 do. do. do. 4 do.
All letters should be addressed, and Hoondies made payable, to the Agent, Chartered Mercantile Bank of India, London, and China.

REG. MURRAY,
Bombay Agent.

NATIONAL BANK OF INDIA (Limited.)

CURRENT DEPOSIT ACCOUNTS.
Interest is allowed on Current Deposit accounts at 2 per cent per annum on the daily balances up to Rs. 1,00,000, but no interest will be allowed on balances under Rs. 1,000.
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The Bank receives Money on Fixed Deposits and allows Interest thereon as follows:—
Deposits subject to 6 months' notice of withdrawal, 4 per cent.
Do. 12 do. do. "
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The Bank negotiates and collects Bills payable in London, Calcutta, Madras, Shanghai and Hongkong. It also grants Drafts on London and on its Branches and Agencies at the Current Rates of Exchange.

By Order of the Directors,
J. BUCHAN,
Acting Manager.

Bombay, 1st December 1877.

CHARTERED BANK OF INDIA, AUSTRALIA, AND CHINA.

HATTON COURT, THREADNEEDLE STREET, LONDON.
INCORPORATED BY ROYAL CHARTER.

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RESERVE FUND—£190,000.

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GRANTS DRAFTS ON ITS HEAD OFFICE, LONDON BANKERS, FRANCO AND GERMANY, AS WELL AS ON THE OTHER AGENCIES AND BRANCHES;
NEGOTIATES, AND RECEIVES FOR COLLECTION, BILLS OF EXCHANGE; EFFECTS REMITTANCES ON THE BANK'S OWN DRAFTS, WITHOUT CHARGE FOR COMMISSION AND CONDUCTS ALL KINDS OF GENERAL BANKING BUSINESS.

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ARE RECEIVED AT CALL ON TERMS WHICH MAY BE LEARNED ON APPLICATION, AND FOR FIXED PERIODS AS FOLLOWS:—
6 months' notice ..... 4 per cent. per annum.
12 " ..... 5 " "

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IN RED, DARK, or WHITE COLOUR, also in GLASS. About the same weight as Slates on the Roof and about 14 degrees cooler. Easily and securely fixed. Stow loose. Light for freight. These Tiles are used in Bombay upon the New Secretariat, Public Works Office, Post Office, University Senate Hall, Native General Hospital, Mr. Cutler's Mody Bay Ice Factory, &c., &c.

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The stentees and Sole Manufacturers of the well-known Patent Wrought Nails, commonly known as

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Desire to make it known that a "STAR" or "CROSS" is their Trade Mark, and that all Nails made and sent out by them, except clasp, bear this mark upon their heads, and that within every Package sent from their works is also placed a card bearing their Name and Address.

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the quality of which is so well appreciated as being far superior to that of any other make.

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THOMAS D. MARSHALL & BURT'S BOOTS.

POST FREE FROM LONDON TO INDIA.

GENTLEMEN'S BOOTS.

Calf Elastic Walking Boots	Superior	Finest
Patent Elastic Dress Boots	in style	quality
Parade Elastic Boots,	and	we can
patent or Calf	excellent	produce
Balmoral Boots	in	
Button Boots	quality,	
25s.	30s.	35s.

Grain Hide Shooting Boots, 42s.
ILLUSTRATED CATALOGUES POST FREE.

LADIES' WALKING BOOTS.

Elastic or to Button.

Excellent quality, much approved.....18s. 6d.
Very superior .....21s. 0d.
Finest possible quality .....25s. 0d.
Safinette, or Model Kid Elastic House Boots.....5s. 6d. & 7s. 6d.
Do. do. with French heels.....7s. 0d. & 9s. 0d.
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FOR LONG WALKS.

HYGEIA BOOTS.

(*Registered.*)

WITH SPECIALLY ADAPTED SOLES, HEELS
MATERIALS and FORM,
Ladies' 30s. Gentlemen's 35s.

Fully described in New Catalogue. Every order *accompanied by remittance for the price nett*, will be sent POST PAID, and if possible despatched by the first mail after receipt.

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A worn Boot or Shoe is the best possible guide for the size, and the next best is a paper pattern of the sole of a boot that fits. Pattern boots should be marked with name of sender and sent separately from letter and remittance.

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FOR SALE, at the Godowns of the Under. signed—

HOGSHEADS	Rs. 78
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Special rates for regular customers.

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Sole Agents for Bass & Co.

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LABRONDE FREERES'

Margaux	Qts. at Rs. 14 per dos.
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Specially bottled for the Indian Markets

Labelled.	Sealed.	Price.
Selected	White	Rs. 18 per Doz.
Old Particular	Green	24 "
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CAN always be had at the undernoted address; it is of excellent quality, and is highly recommended:—

PRICES FOR CASH.

Quarts	Rs. 4 12 per doz. in Casks of 4 doz.	
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DHUNJEEBHOY COWASJEE OOMRIGER,
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Quart per doz	50	0	48	0
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7 feet square weighing 80 lb. Rs. 75
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The Company's Tents are made of their superior Drills which will be found lighter and more durable than those made from other materials.

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WORLD FAMED BLOOD MIXTURE.
TRADE MARK—"BLOOD MIXTURE."
THE GREAT BLOOD PURIFIER AND RESTORER.

For cleansing and clearing the blood from all impurities, cannot be too highly recommended.

For Scrofula, Scurvy, Skin Diseases, and Sores of all kinds it is a never-failing and permanent cure.

Cured Bad Sores
Cures Ulcerated Sores on the Neck
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Cures Blackheads or Pimples on the Face
Cures Scurvy Sores
Cures Cancerous Ulcers
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Cures Glandular Swellings
Clears the blood from all impure matter
From whatever cause arising.

As this mixture is pleasant to the taste, and warranted free from anything injurious to the most delicate constitution of either sex, the Proprietor solicits sufferers to give it a trial to test its value.

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CURE OF RHEUMATISM AND SCORBUTIC ERUPTION.

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To Mr. F. J. Clarke." "THOMAS WATTS."

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THE CHAMPION SAFETY STORM LANTERN.
THE VERITAS SECURITY HURRICANE LANTERN.
THE PATENT "ACME" COOKING STOVES,
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New Catalogues and Illustrations of all kinds of Lamp will be promptly sent on application.

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ARE celebrated all over the world as the most safe and speedy remedy for the above dangerous complaints. Discharges of any kind, Stone in the Bladder, and Diseases of the Kidneys and Urinary Organs generally. Possessing tonic properties, they agree with the most delicate stomach, a reathen the digestive organs, increase the appetite, improve the general health, and in three days will effect a cure when copaiba, cubebs, and all dangerous medicines of that class have utterly failed. 1s. 1½d., 2s. 9d., 4s. 6d., 11s., and 33s. per box.

These celebrated Pills are an infallible remedy in the most obstinate cases. By their use alone, many thousands are annually restored to health, and the agonies of gout and rheumatism may now be considered a voluntary affliction, as no one need suffer these excruciating torments if they will only have recourse to these Pills, which are confidently recommended by the proprietor as the only real specific; whilst for weakness across the loins, cloudy or milky deposit in the urine, and all dangerous derangement or irritation of the bladder, they are indeed unrivalled. They correct acidity of the stomach, promote the functions of the liver and kidneys, thereby preventing stone in the bladder, &c. Many complaints, long supposed to be nervous, often arise solely from contamination of the blood with certain impurities which should have been carried off by the kidneys. Thousands of testimonials from grateful patients attest their marvellous efficacy. In boxes 1s. 1½d., 2s. 9d., 4s. 6d., 11s. & 33s.

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DR. DE ROOS'
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ALL sufferers from general nervousness, and morbid feelings, low spirits, loss of memory, sleepless ness, harassing dreams, unnecessary fears, mental irritability, failure of the mental and bodily powers, weakness of the nerves, headache, noises in the head, giddiness, indigestion, and other symptoms of chronic disease, will hail with joy the discovery of Dr. De Roos' Life Pills, which speedily and almost magically remove pain and disease of whatever nature, restore cheerfulness to the spirits, vigour to the body, and strengthen all the organs on which health and life depend, they do not contain a particle of mercury, but are purely vegetable; and for all affections of the liver, flatulency, bile, sick headache, dizziness, loss of appetite, lowness of spirits, the sensations of fulness in the pit of the stomach, pain between the shoulders, and the distress arising from indigestion and general debility they will be found of unexampled efficacy; and it is no small advantage that they can be taken at any time without danger from wet or cold, or necessity for restraint from business or pleasure. They act mildly on the bowels, without pain or griping, impart strength to the stomach, promote a healthy action of the liver, thus preventing, or when present, curing the jaundice and dropsy, cleanse the skin, remove sallowness and pimples, purify the blood, bracing the nerves, and marvellously invigorating the whole system. Females of all ages will find them invaluable, and should never be without them. Price 1s. 1½d, 2s. 9d., 4s. 6d., 11s, and 33s. per box.

THE MOST ASTOUNDING CURES
Are daily being effected in cases of Nervousness, General Debility, Impurity of the Blood, Defective Circulation, Languor, Lassitude, Depression of Spirits, Indigestion, Pain and Palpitation in the Side, &c., &c. by
DR. DE ROOS'
WORLD-FAMED GUTTÆ VITÆ, OR VEGETABLE LIFE DROPS,

whose effects are really magical in restoring lost tone to the system (arising from whatever cause), re-invigorating and enlivening the whole corporeal frame, and gradually, but effectively, building up the most shattered constitution.

Although this truly wonderful recuperative tonic is not put forward as imparting immortality, it is not too much to say that by its means new life is, as it were, imparted to the nervous and debilitated, who were evidently sinking into an early grave; whilst to those of mature years it will gently and serenely protract the close of life. Thousands of apparently hopeless cases, given up by the faculty, are now in the enjoyment of health (life's greatest blessing), a living testimony to the unspeakable value of this remarkable medicine. Hundreds of testimonials, too numerous to publish, may be seen by any one. This preparation is extremely pleasant to take and does not cause such a miraculous medicament is in existence. Persons of studious habits, debilitated females, and those on whom the wear and tear of life is beginning to tell, should persevere steadily with this life-reviving tonic for one month, and they will be astonished at its result. All those who have tried other means, galvanic and electric appliances, &c., without any beneficial result, are earnestly recommended to make fair trial of this medicine, which, being concocted on the highest scientific principles invariably gives the utmost satisfaction. Price 11s and 33s per bottle. Every package of Dr De Roos' Preparations has the words "Walter de Roos, London," printed in white letters on the British Government stamp by order of Her Majesty's Commissioners. Sold by Messrs. Treacher & Co. Limited, Bombay, and all the principal Merchants in India.

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OH WORLD
OH MEN, WHAT ARE YE, AND OUR BEST DESIGNS
THAT WE MUST WORK BY CRIME TO PUNISH CRIME.
AND SLAY AS IF DEATH HAD BUT THIS ONE GATE
BYRON.

THE COST OF WAR.

"Give me the money that has been spent in war, and I will purchase every foot of land upon the globe; I will clothe every man, woman and child in an attire of which kings and queens would be proud; I will build a school-house one every hill-side and in every valley over the whole earth; I will build an academy in every town, and endow it a college in every state, and will fill it with able professors; I will crown every hill with a place of worship consecrated to the promulgation of the Gospel of peace; I will support in every pulpit an able teacher of righteousness, so that on every Sabbath morning the chime on one hill should answer to the chime on another round the earth's wide circumference, and the voice of prayer and the song of praise should ascend like a universal holocaust to heaven."—RICHARD.

WHAT CAN BE MORE TERRIBLE THAN WAR?

"I will tell you what is ten times, and ten thousand times, more terrible than war—Outraged Nature. She kills, and kills, and is never tired of killing till she has taught man the terrible lesson he is so slow to learn, that Nature is only conquered by obeying her. . . . Man has his courtesies of War; he spares the woman and the child. But Nature is fierce when she is offended, as she is bounteous and kind when she is obeyed. She spares neither woman nor child. She has no pity; for some awful but most good reason, she is not allowed to have any pity. Silently she strikes the sleeping child with as little remorse as she would strike the strong man—with the musket or the pick-axe in his hand. Ah! would to God that some man had the pictorial eloquence to put before the mothers of England the mass of preventable suffering, the mass of preventable agony of mind and body which exists in England year after year."—FREEMAN.

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CAUSES OF THIS STARTLING
ARRAY OF PREVENTIBLE DEATHS
CONTINUE UNCHECKED?

FOR the MEANS of PREVENTION and for preserving Health, by natural means, see a large Illustrated Sheet, wrapped with each bottle of
ENO'S FRUIT SALT.

HOW to PREVENT DISEASE, and PREMATURE DEATH by natural means, use
ENO'S "FRUIT SALT."

WHAT EVERY TRAVELLING TRUNK and HOUSEHOLD in the world ought to contain—
A BOTTLE of ENO'S "FRUIT SALT."
Without such a simple precaution the jeopardy of life is immensely increased.
ENO'S FRUIT SALT.

THE NURSERY.
BRAIN FOOD in CHILDHOOD.
SLEEP.
HEALTH in CHILDHOOD.
FRESH AIR, and
ENO'S FRUIT SALT
PREPARED FROM SOUND RIPE FRUIT.

IMPORTANT to PARENTS.
SHOULD a parent have nothing to bestow on a child but a sound constitution, still he will bless you if you form his body to health, and strength, and activity, whether he earns his simple meal by labour at the plough, anvil, or axe. On the contrary, if you neglect his health or treat it, the skin. Unhealthy, and the whole system becomes a mere nidus for disease. Whilst retaining its wonderful power, it acts as a Specific, surpassing all the known THERAPEUTIC AGENTS of the PRESENT AGE, for the SPEEDY and PERMANENT CURE of all derangements of the Nervous and Blood Systems. Nervous Prostration, General Debility, Mental and Physical Depression, Incapacity for study or Business, Noises in the Head and Ears, Loss of Memory and Appetite, Indigestion and Liver Complaints, Flatulence, Nervous Fancies, Hypochondria, Nervous Debility in all its Stages, Loss of Memory, Softening of the Brain, Paralysis, Affections of the Kidneys, Bladder, Urinary Deposits, &c., Ague, Spasms, Asthma, Consumption, Chronic Bronchitis, Scrofula and Skin Diseases, Wasting or Withering of the Muscles, Impaired Nutrition, Impoverished Blood, Premature Decline, and all morbid conditions of the system, dependent upon the deficiency of THE VITAL FORCES arising from whatever cause.

DR. LALOR'S PHOSPHODYNE

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SUPPLEMENT TO

The Bombay Gazette.

BOMBAY:—THURSDAY, JULY 15, 1880.

THE BUDGET ERROR.

THE following important documents were placed at our disposal last evening:—

MINUTE by the Honourable Sir John Strachey, G.C.S.I., C.I.E., on the failure of the estimates of the expenditure on the Army in 1879-80 and 1880-81 in India.

In making the following observations for the consideration of the Governor General-in-Council, and, eventually, of Her Majesty's Government, on the error which has occurred in the military estimates, I thoroughly recognise the fact that, while Her Majesty's Government holds the Government of India responsible for the correctness of the yearly estimates, that responsibility obviously falls in particular on the Financial Department and on myself as the Member in charge of it. It is, therefore, my duty to give, as soon as possible, a complete statement of the nature and causes of the error which has come to light, and to show what measures have been taken to prevent the recurrence of similar errors. When our despatch No. 143 of the 4th May was sent to the Secretary of State, our information was, in many respects, incomplete; but we are now able, if not to clear up all points of doubt, to explain much more fully than we could do before, what has actually occurred.

2. The object of the Government of India in that despatch was not to define the separate or relative responsibilities of its several officers or Departments for the war estimates; that is a matter which mainly concerns its own internal administration. Its purpose was to make it clear, *in limine*, that those estimates had not been prepared arbitrarily, but by the usual means and in the usual way, and, especially, that there had been no irregular interference in their preparation. All this has already been done, and I do not propose to enter further into such considerations. It has been sufficiently described how the estimates were made in the Military Department, how they were accepted in the Financial Department, and how they were incorporated in the Budget.

3. In his Minute of the 1st May, my Hon'ble Colleague, Sir Edwin Johnson, with a generosity which all who know him will feel to be characteristic, claimed, for himself personally, complete responsibility for the estimates which have proved so inaccurate. Now, it is true that my Hon'ble Colleague is the head of the Military Department, and that the Military Department was responsible for supplying to the Financial Department the estimates of the whole military expenditure; but Sir Edwin Johnson could no more make those estimates, or supervise their details, than I could have undertaken such a duty myself. He trusted the machinery which had been provided, and which he, and all of us, believed to deserve complete confidence. An elaborate system had been carefully devised and matured by the most competent authorities that the Government could find; it had worked for many years in a manner that had given no suspicion of practical imperfection; and it was believed that, under this system, the Government would always be kept informed of everything regarding the military expenditure that it behoved it to know. We now find that this belief was incorrect; the system which we trusted, has failed us; and the Government has been left in ignorance of facts of essential importance. Sir Edwin Johnson was misled, and the Financial Department also was misled, by accounts which were, in themselves, as far as they went, perfectly correct, but which, nevertheless, totally failed to show the actual expenditure on the war.

4. I do not now propose to enter into further consideration of the points to which the attention of my Hon'ble Colleague Sir Edwin Johnson was chiefly directed in his Minute of the 1st May, or to discuss the causes which lead, in his opinion, to increased expenditure. Such points are apart from the main question now before me, which is how it happened that both the Military and the Financial Departments failed to appreciate not only what the war would cost in the future, but what it had cost in the past. For we have, now, not merely to show why we failed in the task of making an accurate estimate of the future cost of a war; if this had been the extent of our error, we need not have trouble ourselves about it much. Our real failure has been far more serious; we have not only been unable to foresee the expenditure of the future, but we have been deceived in regard to the expenditure of the past, and in regard to the expenditure that was actually going on. It is this that really requires explanation, and on which I shall throw the fullest light in my power.

5. In the 12th paragraph of our despatch of the 4th May, we stated our belief that our inability to estimate aright the cost of the war was mainly due to the peculiarity of the system of our military accounts. It has become more and more clear that the principal source of our mistake was then indicated.

6. Our civil revenues and expenditure are, for the most part, recorded in the Finance and Revenue Accounts, directly from the transactions at our treasuries—a procedure which ensures the promptest possible record of the facts, and that nothing shall be kept out of the accounts, pending enquiries and perhaps controversies, which may be interminable. The Government knows how tenaciously the Financial Department clings to this procedure, and resists the many endeavours which are made to disturb by interdepartmental adjustments and the like, the simple record thus provided. Secure in this record, we trouble ourselves comparatively little about the subsequent completion of the several departmental accounts, which would often be found lagging long behind.

7. To this wholesome procedure there are some exceptions, which have, hitherto, been considered unavoidable, owing to the admixture, in the treasury transactions affected, of items which are neither revenue nor expenditure. For example, the transactions at our treasuries with the Post Office, include money-order remittances and many other debt items, and would, therefore, be no guide to the postal revenue and expenditure. In like manner, the transactions with the Public Works Department include the revenue and working expenses of the Railways, State and Guaranteed, the outlay upon the construction of Productive Public Works, and so on.

In such cases, it has been considered that we should lose more than we should gain by attempting to work upon the treasury figures; and it has been thought better to wait for our accounts until the departmental account officers can audit and classify the treasury transactions. It is an essential part of the duty of those officers to take care that their accounts, eventually, correspond in all particulars with the treasury transactions: but it is plain that the system is much less satisfactory than the simpler method to which we adhere whenever possible.

8. It has not, hitherto, been thought practicable to treat the military accounts by the simpler and safer method; the plan always adopted has been to wait until the pecuniary transactions of the Military Department could be classified and audited in the Military Account Department, upon which rests the responsibility of seeing that the accounts of the military revenue and expenditure are in true accord with the treasury transactions. The character of the military accounts will be readily understood from a paper written in 1868, by the late Colonel Arthur Broome, when Controller General of Military Expenditure,* extracts from which are printed in Appendix A (II.) The accounts rendered by the military tary disbursing officers are audited, classified and compiled in the Account Department; disbursements which cannot be sufficiently vouched by the disbursers, or which are challenged by the auditors, being entered under the Suspense Head "Advances Recoverable," and not recorded as expenditure. The general result is, that the audited and classified expenditure in any month is not known for about ten weeks, and that an indefinite balance, which is really expenditure, always remains unaudited and, therefore, unadjusted. In quiet times this balance is not large, and no serious inconvenience ensues; but, when field operations are in progress on a large scale, the unadjusted residue may attain to such dimensions, that the accounts of the audited and classified expenditure afford no indication of the real outlay. It is in consequence of disregard of these considerations that the present error has occurred.

9. The system of our military accounts was carefully remodelled by the English Commissioners of Enquiry into Indian Accounts, Messrs. Foster and Whiffen, as explained in their elaborate report, dated 30th August 1864; but they suggested no material organic changes in the procedure previously followed. The Commissioners did not, apparently, think it practicable to follow, in respect of the military accounts, what I have called the simpler system; but they were alive to the dangers involved at several points of the procedure which they advocated. I have extracted in Appendix A (I) the paragraphs of their report which bear immediately upon this subject, and show the nature of the precautions which they recommended.

10. Effect was gradually given to the recommendations of the Commissioners; but the final orders of the Government on their report were not issued till the 7th July 1868. In Appendix A (II) will be found extracts, which now possess a special significance, from the review by Colonel Broome upon which the orders of the Government were based.

11. The Government of India in the Military Department re-echoed the spirit of Colonel Broome's remarks, as follows:—

"3. The conclusion at which Colonel Broome has arrived in paragraph 23 also appears to His Excellency in Council to be strictly correct; the new head of 'Advances Recoverable' being, in reality, nothing else than an 'Inefficient Balance,' with the same inconvenience, and with no actual diminution of amount. Considering, however, the extensive and multifarious character of military charges, it is, the Governor General in Council observes, almost inconceivable that any system can be devised which can free the military accounts from some amount of unadjusted charges,—in other words, an 'Inefficient Balance.'

"4. Colonel Broome's review of the new system appears to the Governor General in Council to be a fair and candid one; and the conclusion he arrives at *viz.*, that the present system should be regarded as one of a permanent nature, trusting to vigilance to mitigate the defects inherent in the system, has the cordial assent of the Government of India in the Military Department."

12. The final Resolution by the Government in the Financial Department was of a formal character, and contains no reference to the defects thus recognised. None of the authorities who took part in those discussions, allude to the possibility of the elimination of these defects by the direct record, in the Finance and Revenue Accounts, as military revenue and expenditure, of the military transactions at our civil treasuries, after a few suitable adjustments.

This preliminary discussion may appear tedious; but it is essential to the full understanding of the case.

13. I now invite attention to the two appended Statements marked B and C, being returns of—

(B) the net military expenditure in India as recorded in the Finance and Revenue Accounts, month by month from April 1869 to February 1880, which is the latest month for which the accounts are complete, with an estimate for March; and

(C) the net disbursements from the civil treasuries in India to the Military Department, month by month, from April 1869 to April 1880. The entry for March is, however, an estimate., we know that the net amount disbursed in March was 2,082,500*l.*; but we do not yet know the sets-off still to come in the shape of excess payments made, during the year, by the Military Department on account of the Civil Department, and the like, which still await adjustment in the accounts of March. Such sets-off will certainly be large. I have, therefore, entered 1,750,000*l.*

14. If these two Statements be compared, it will be found that—

(1) until the end of 1877-78, the recorded net military expenditure was, invariably, more or less in excess of the net disbursements to the Military Department: the explanation of this excess is that, besides the sums withdrawn from the civil treasuries, the Military Department spends some portion of the departmental receipts, including money which it receives for remittances to families in England, and so on:

(2) till the end of 1877-78, if allowance be made for the aforesaid normal difference, the two accounts corresponded closely: clearly, with a few appropriate adjustments, the treasury accounts might, till then, have been substituted for the accounts of audited and classified revenue and expenditure without substantial or ultimate inaccuracy; but, apparently, till the end of 1877-78, little would have been gained by such substitution:

(3) from the beginning of 1878-79, these normal conditions were reversed, the net disbursements having, since the beginning of 1878-79, constantly exceeded the net recorded expenditure; and

(4) from October 1878, this excess became constantly larger and larger. Our troops crossed the Frontier on the 21st November 1878; but, as we all remember, expenditure in preparation for war had been going on for some time before that event.

15. Instead of the moderate excess, usual in previous years, in the net recorded expenditure as compared with the net disbursements, the net military disbursements from the civil treasuries, during the two latest years, exceeded the net recorded military expenditure by 4,214,000*l.*, as follow:—

	£	£
In 1878-79, ...		2,222,000
and		
In 1879-80, (by estimate as regards March, and compared with the Regular Estimate)		3,092,000
Total		5,314,000
Deduct—		
Advances made on account of the Malta Expedition, and recovered from the Imperial Government	250,000	
Unspent balances in the hands of the military disbursers or held at the disposal of the Military Department	850,000	1,100,000
Remains	.....	£4,214,000

16. To this large excess some considerable addition should, probably, be made, because, as has been pointed out, the net recorded expenditure ordinarily exceeds the disbursements; so that there remains a very large sum which must be eventually adjusted, in the Finance and Revenue Accounts, as military expenditure in India, in excess of the estimates of 1879-80 and 1880-81.

17. It would be premature to attempt to state precisely the amount by which the estimates have thus been exceeded; and it would be still more premature to enquire how much of such excess is due to the war in Afghanistan, and how much to other causes, such as the operations on the North-Eastern Frontier, the military preparations in Burma, or, even, to an underestimate of the normal military expenditure, apart from all extraordinary operations. Moreover, it is manifest that a similar excess is still accruing as compared with the estimate for 1880-81. We are not yet, therefore in a position to conjecture, with any approach to accuracy, by what aggregate amount, and in what particulars, the estimates of the two years 1879-80 and 1880-81 will, eventually, be found deficient.

In paragraph 8 of our despatch of the 4th May, the opinion was expressed that at least 4,000,000*l.* must be added to the estimate of the cost of the war in 1880-81, and we said that we could only speak with much reserve of the total amount which the war would ultimately cost. "The responsible officers," it was added, "of the Military Department still confidently expect that its cost will not be nearly so must as 10,000,000*l.*; but we are unable, at present, to reconcile this expectation with the actual outgoings from our treasuries." I feel still less able to share that expectation now. Although I will not attempt to anticipate the results which our advisers may place before us as their revised estimate of the total cost of the war, yet considering what we already know regarding the expenditure of the past; considering, also, the present scale of our military operations, the uncertainties of the future, and, on the other hand, the certainty, under the most favourable expectations which can be entertained, that a great expenditure is still before us; considering, I say, all the facts and probabilities of the case, it appears to me hardly possible to doubt that the fears expressed in our despatch of the 4th May will be justified, and that the ultimate cost of the war will largely exceed the sum of 10,000,000*l.*, which was then named with so much hesitation. With our present knowledge, I cannot feel any confidence that, even if the war is brought to a termination as soon as we now anticipate, it will cost, independently of the frontier railways, less than 15,000,000*l.*

18. Statement C has been compiled only since the Government found reason to doubt the correctness of the military estimates. So far as I am aware, no similar comparative statement of the disbursements to the Military Department during a long succession of months has ever before been compiled. The English Commissioners of Enquiry into Indian Accounts suggested no such check, and the expediency of a precaution of this nature has not occurred, at any time, to any of the officers of the Civil or Military Account Department. Thus, this statement, which seems to me to show plainly what has happened, was not in the hands of any of the officers who took part in the preparation of the military estimates; nor was it before the Government of India in either the Military of the Financial Department, when those estimates were under consideration. When the military estimates were before the Government in the Financial Department, the latest completed military accounts were those for October 1879; they showed a net expenditure, in the first seven months of the year 1879-80, of 7,161,000*l.*, being only 724,600*l.* more than the corresponding expenditure of 1878-79, and only 1,061,000*l.* more than the least corresponding expenditure during the preceding ten years. There was nothing in these figures to suggest any distrust of the departmental estimates.

19. From the extracts collected in Appendix A, it appears that the system of the military accounts provides for a vigilant attention to the expenditure held in suspense under the head. "Advances Recoverable"; and that the English Commissioners insisted prominently upon the vital importance of a punctual interchange of the military accounts with the civil treasuries.

I will not, with the information actually before me, assert, in regard to any individual officer, among the responsible officers concerned, that the salutary warnings of the Commissioners were in the present instance, neglected, and it is true that the most exact observance of the prescribed precautions would not have supplied the place of such a check as Statement C, the virtue of which consists in the means which it affords for the promptest possible comparison of the total current military outgoings from our treasuries with the corresponding transactions in the past, and with the contemporary estimates of the military receipts and expenditure.

Plainly, however it was the duty of the officers of the Military Account Department, in the preparation of their estimates, to pay special regard to the large advances of which they must have been aware. They have been officially called upon to explain upon what grounds they, nevertheless, believed that their estimates of the cost of the war in Afghanistan were adequate, and it will be right to await their explanations before we impute blame to officers who have hitherto, been distinguished for the zealous and intelligent discharge of their duties, and have enjoyed the confidence of the Government of India; but I must say, at once, that it appears inconceivable that the Government could thus have remained in ignorance of facts which it was essential it should know, if the duties imposed on the several departments concerned had been performed in a really intelligent manner.

20. It must be remembered that the elaborate recommendations of the English Commissioners concern exclusively the Offices of Account; primarily, the Military Offices of Account, and, in a secondary degree, the Civil Offices of Account in their relation to the Military Offices. Those recommendations had no reference at all to the procedure of the Government of India itself, but only to the provision of the best precautions which could be devised against such oversight or failure in the Account Offices as might cause the Government to be misled.

21. In popular apprehension, the Financial Department is regarded as one homogeneous organisation, the responsibilities of which are common to the whole body. But, in truth, the Financial Department consists of two separate sections with distinct and clearly defined functions, namely—

(1) the Financial Department of the Government; and

(2) the Offices of Account and Audit.

Although the Account Offices are entirely subordinate to, and at the command of, the Government, the functions and responsibilities of the Financial Department of the Government should not be confounded with those of the Account Department.

It is the duty of the Government to make intelligent use of the Finance and Revenue Accounts and Estimates laid before it, and to correct the estimates by any fresh information in its possession, or if it draws different inferences from the data furnished by the Account Department; but although the Government alone is responsible for the estimates ultimately adopted, it takes no part in their detailed preparation.

A costly trained agency is provided, whose whole time and attention is devoted to the record of the public accounts, and, periodically, to the preparation of the public estimates. An elaborate system and carefully-considered rules are prescribed for the guidance of this agency. The Government is bound to introduce any improvement in that system which experience may suggest, and to correct any defects which may come to light; but only mischief and confusion would ensue, if the Government were to interfere with the Account Department in the discharge of its daily duties, or to test, by extraneous checks, the correctness of its work. Any such misdirected activity would, almost inevitably, result in the formation of a second and less trustworthy system of public accounts, in a weakening of the proper sense of their responsibilities on the part of the Account Officers and in a dissipation of energy injurious to the public interests. The ture policy in this matter lies in the proper division of labour, and not in the interference of one Department with the proper functions of another. The procedure of the Government of India in this respect does not, I believe, differ from that of Her Majesty's Government, or from that of the Governments of other civilised countries.

22. The preparation of a correct, intelligent, punctual and efficient record of the actual public receipts and disbursements, and of the most trustworthy possible estimates of the public receipts and disbursements, is the duty of the Account Department, upon which rests the obligation of seeing that the Government is not misled by any superficial aspects of the public accounts, or otherwise. It is of great public importance that these responsibilities of the Account Department should be in no way compromised, or lost sight of; and in this view I proceed, now, to give a sketch of the duties of the principal officers concerned on the present occasion.

What follows will be better understood if it be borne in mind that the machinery for the compilation of the public accounts in India is, to all intents and purposes, divided into three independent Departments. The Departments which keep the accounts of the Army and of the Public Works Department are quite separate from the Department which keeps the Civil Accounts, and, although their accounts eventually flow into the general books kept by the Comptroller General in the Central Office of Account, they owe no direct allegiance to the Comptroller General. The Military Account Department is directly subordinate to the Government of India in the Military Department; and the Public Works Account Department to the Government of India in the Public Works Department.

It was the particular duty of the Controller of Military Accounts in Bengal to watch the expenditure on the military operations in Afghanistan, as an obviously important part of that section of the public expenditure for the record of which he is responsible; to take especial care that there was no avoidable delay in the audit and classification of the war expenditure; to bring immediately to notice any obstacles or hindrances in the way of its prompt adjustment; to ascertain with particular vigilance that the accounts corresponded with the transactions of the Military Department, or on behalf of the Military Department, at the civil treasuries within his jurisdiction; to keep the Government constantly and truly informed of the progress of the war expenditure; and, at the prescribed intervals, to estimate its probable amount, after carefully collating all the data necessary for the purpose.

With this officer rested the duty of issuing assignments or letters of credit upon the civil treasuries in favour of the spending departments so that he had in his own hands the means of knowing readily the general scope and progress of the bulk of the outlay. This remark does not include the expenditure by civil officers on behalf of the Military Department; but the Controller should have taken special precautions to aquaint himself with such expenditure as promptly as possible. It was not the specific duty of the Controller of Military Accounts to suggest the particular check the application of which has now discovered the error in the war estimates; but he might have been expected to ascertain, by some equally effective check, that his accounts and estimates of the war expenditure were consistent with the disbursements to the Military Department from the treasuries within his own jurisdiction, which constituted by far the greater part of all the war disbursements.

23. The functions of the Accountant General, Military Department, are less exactly defined than those of the Controller of Military Accounts; but they include the whole of India, and thus extend over a wider range. His duties are twofold:—

I.—He is responsible for the scrutiny of the several presidential estimates and accounts, and for their review and consolidation into the Imperial estimates and accounts. He is also required to collect and prepare statistics and other information on military subjects required by the Government.

II.—He is the *ex-officio* adviser of the Government of India in the Military Department in respect to military accounts, economy and finance; in this capacity his office is a branch of the Military Secretariat.

In the first of these capacities, the Military Accountant General deals only with the completed estimates and accounts received from the Controllers of Military Accounts, Bengal, Madras and Bombay, supplementing and correcting their estimates, reports, &c., by the light of the further information, which he may possess as to the views and intentions of the Government, probable changes of organisation, or other circumstances. He has no executive functions as regards pay, audit, and allotment of funds to the military disbursing officers.

As regards his duties under the second head, he advises the Government of India on the financial aspect of all military questions which may be referred to him; and in this respect, and in his close connection and subordination to the Military Department, he occupies, in relation to the Military Department, very much the position of the Accountant General in relation to the War Office in England. The duties, however, of the two officers are not otherwise analogous, as the Military Accountant General in India is not an executive officer, and keeps no detailed accounts, these being kept and compiled for each Presidency by the several Controllers.

But, although the functions of this officer are rather those of a Financial Deputy Secretary in the Military Department than of an Accountant General, yet, in respect to the war in Afghanistan, the Government might, I think, fairly have looked to him to watch the proceedings of the Controllers of Military Accounts, and to take care that the Government was informed of the facts of the war expenditure as punctually as possible. Indeed, I know that, although his endeavours have been unsuccessful, the Accountant General did anxiously endeavour to discharge such duties. At all events, the sooner such duties, and perhaps other cognate duties, are definitively imposed upon the Accountant General, the better. It is one of the defects of the present system that the Accountant General is an Accountant General only in name; there is really no one head of the Military Account Department in the sense in which the Comptroller General is at the head of the Civil Account Offices, and, to a limited extent, of all Account Offices in India, and in which the Accountant General, Public Works Department, is at the head of all Account Offices in the Public Works Department. The Controllers of Military Accounts occupy this position each in his own Presidency: but there is no Military Comptroller General for all India. The Military Accountant General, according to the present definition of his duties, does not supply this void.

24. The Comptroller General is head of the Civil Account Department. He has nothing to do with the preparation of the military estimates, or, even, of the civil estimates. It is not his specific duty to take official note of the military estimates, or to ascertain that the subsequent facts are in accord with those estimates. Eventually, indeed, the military receipts and expenditure are recorded, from the military books, in the Comptroller General's books; and it would be incumbent on him to bring to notice any error, or any practice or procedure likely to lead to error, of which he might, at any time, or in any way, become cognisant. The immediate connection of the Comptroller General with the present war expenditure is confined to the provision of funds on the demand of the Controller of Military Accounts, the two officers having been placed in special communication for the purpose. He has been called upon to say whether he has made any comparison between the funds he has thus supplied and the war estimates, and, if not, why not.

It was open to the Comptroller General to apply the check that has now been applied, the essential figures of which were, indeed, in his own keeping; but it cannot be said that it was his recognised duty to do so.

25. Early in March last, the Comptroller General brought to the notice of the Government in the Financial Department the increasing drain from the Punjab treasuries in connection with the war; and the Government, thereupon, seeing, for the first time, reason to fear that the estimates of the cost of the Army prepared in the Military Account Department might be untrustworthy, lost no time in instituting enquiries which revealed the facts stated in this Minute. The check now applied was not thought of in the Military or Civil Account Department, but originated in the Financial Secretariat.

26. I do not intend, now, to offer any opinion as to the degree of responsibility that may attach to the several officers concerned. As already said, before coming to any conclusions in this respect, the Government must await the explanations which have been called for. If it be found, hereafter, that there have been shortcomings, we must be prepared to find some excuses for them in the strain to which the system of military accounts must have been

* By a Resolution in the Financial Department, No. 4474, dated 21st October 1871, the title of this officer was changed to "Accountant General, Military Department," without material change of his functions.

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subjected during the progress of field operations of the magnitude of those in which the army has been engaged. On such occasions the disbursements are on a suddenly increased scale, and the disbursing officers, being actively engaged in the field or at the base, have less time to give to the punctual and orderly preparation of their accounts. Under such circumstances, delays and irregularities may be almost unavoidable.

But, meanwhile, without losing sight of my disclaimer of any intention to repudiate my personal responsibility, or that of the Financial Department of the Government, for the failure of the war estimates, I think it necessary to make it clear, at once, that for the ignorance of the war expenditure actually incurred, to which this failure is due, it is, in the first instance, to the Account Department rather than to the Secretariat, in either the Military or Financial Department, that we must look for an explanation. And, although I am most anxious not, prematurely, to award blame to any individual officer, I think it right to state, in the plainest terms, my conviction that no more defects of system can possibly explain away the ignorance in which the Government has been left. The Government of India cannot take refuge in generalities, or attempt to make it appear that such gross errors can occur, and, nevertheless, that nobody is to blame. There must have been extreme negligence, or extreme want of intelligence, somewhere among the responsible officers, and the Government will not shrink from the duty of calling to strict account the officers concerned, whatever may be their position, and whatever may be their previous services or high character.

Whether the Government of India itself took all the steps which it ought to have taken to acquaint itself, in some summary way, with the general progress of the cost of the chief military operations; whether the Military or Financial Department ought not, at an earlier date, to have mistrusted the military estimates; and whether we should not sooner have taken into our own hands the duty of ascertaining the facts, and testing the correctness of those estimates by exceptional and unusual methods, is another question. The confidence that misled the Government is certainly reproved by the facts now known to us, which show that the Military Department was ignorant of facts which it ought to have known, and that the Financial Department should not have taken the war estimates on trust. I in no way wish to extenuate my own responsibility or that of the Financial Department for our erroneous reliance on those estimates. We were so completely misled by the apparent correspondence of the estimates of past expenditure with the expenditure actually brought to account, that, in spite of the doubts freely expressed on various occasions in public criticisms, we entertained no misgiving as to their soundness. At that time, the Financial Department had discovered no data whatever which could have justified interference prepared by the responsible officers.

I do not say this by way of apology. It is clear to me that it is quite impossible, and would be altogether unfair, to throw the whole fault either on the system or on the Offices of Account. The Military Department of the Government must accept the blame of having recommended to the Financial Department totally inadequate estimates; and the Financial Department must accept the blame of having adopted them. If the system was bad, it was the business of the Government to have found this out, and to have amended it. Our responsibility is indisputable; it cannot be extenuated; nor must it be obscured by any investigations which are made either into the system of accounts or into the conduct of individual officers.

But whatever blame may attach to the Government, or to any of its officers, for this want of precaution and foresight, this, at least, is clear that the occurrence of an error of the magnitude now discovered shows, beyond the possibility of doubt, not only that there is something radically wrong in our system of accounts, but also, in my opinion, that this system cannot have been applied with proper care and intelligence. It is our obvious duty to probe this matter to the bottom.

27. The nature of our failure was not ascertained immediately upon our confidence in the estimates being disturbed. Enquiries were, indeed, promptly instituted and, as the result has proved, in the right direction. But, although the figures in Statement C were obtained from the Civil Account Offices with a speed which is creditable to their efficiency, it took time to verify them in the Military Account Department. Thus, we could not, at first feel quite sure that we had discovered the true character of our error. The gradual process by which we have satisfied ourselves on this point will explain some apparent inconsistencies between this Minute and our telegrams to the Secretary of State at different dates, as well as some want of harmony between Sir Edwin Johnson's Minute of the 1st May and the despatch No. 143, with which it was sent to Her Majesty's Government. In that despatch, our principal error was plainly indicated, though not in such detail, or with such an absence of all hesitation, as in this Minute.

28. My conclusion, then, is, that the failure of our estimate is due to our ignorance of the actual expenditure on the Army, rather than to an inadequate *a priori* appreciation of the probable cost of the field operations.

In the absence of any independent investigations of their own, it is not surprising that the advisers of the Government, in either the Military or the Financial Department, should have failed to frame any approximately accurate estimate of the cost of the war, seeing that, as we now know was the case, not only were they without the assistance of accounts punctually completed, but the facts which appeared on the face of the accounts were, taken alone, wholly misleading. Personally, I never doubted that the estimates which I presented were framed upon a full and correct knowledge of our actual expenditure to a comparatively recent date. As they were not so, I do not wonder that they have proved fallacious.

29. I have, at the present moment, nothing more to say as to the past, except to express my great regret that so great an error should have found its way into the Budget.

30. It is more satisfactory to turn to the future. I cannot say whether our enquiries will result in the Government of India thinking it desirable to alter the record, in the Finance and Revenue Accounts, of our military receipts and expenditure, in the manner which I have indicated; or whether, if the Government of India should advocate such an alteration, it will be acceptable to Her Majesty's Government. I am aware that the obstacles in the way of this alternative, are formidable. Among them is the impossibility of reconciling accounts based directly upon the treasury transactions with the classified and detailed record of the cost of the Army, which forms an important section of the Finance and Revenue Accounts as now presented to Parliament. These are questions which require careful consideration; and they must be treated separately. It is plainly the immediate duty of the Government to subject them to the most thorough investigation. But I may, at once, say that, if the change in question be found practicable, it will, in my opinion, be highly desirable to make it; for the existing system is essentially defective.

31. Whether, however, that system be maintained or altered, we are, I believe, now secure against being again surprised and discredited. A simple check is already in operation which will effectually save us from such ignorance as that from which we have now suffered.

Experience shows that it is no easy matter to reconcile in detail the transactions at the civil treasuries with the military accounts. The Report of the English Commission in 1864 contains serious animadversions on the neglect of this duty in the past, and we are aware the difficulty still continues. The work involves tiresome, detailed, and apparently unimportant correspondence, which is apt to be neglected or overlooked; and, although much attention is constantly given to the subject, there are arrears of this kind now, as there were in 1864. But there is nothing to prevent the Government of India, in the Military and Financial Departments, being made acquainted, soon after the end of each month, with the actual amounts disbursed to the Military Department from all the treasuries all over India. Arrangements have, accordingly, been made for the prompt and regular compilation of these figures, and for their communication to the Accountantant General, Military Department, upon whom will devolve, in future, the duty of comparing the expenditure of the Military Department with the departmental transactions at the civil treasuries throughout India.

32. It will not, indeed, be possible to ascertain by this method, the exact cost of any particular military operation, or of any branch of the military service. But, with such return before itself and the proper Account officers, the Government of India may, I think, be assured that any very large divergence between the estimates and the facts can never, again, evade prompt detection; and that the Government will be well protected from a sudden surprise in respect to the military expenditure, as I believe it to be already protected from any like surprise in respect to any of the civil revenues or expenditure. No system can ensure us absolutely absolutely against such a failure of one estimate or another, but we ought to be secure against such a failure happening, as it has happened on this occasion, without our immediately discovering it; and, I believe, I may safely promise this degree of immunity from error in the military estimates in future.

33. To sum up the whole matter, the error in the estimate is, in my judgment, mainly due, not to any misapprehension as to the extent or character of the military operations, but to the fact that we were ignorant of the actual current cost of the war. I attribute this ignorance mainly to the defect which I have described in the military accounts which, although themselves perfectly correct, failed to give to the Government timely information of the expenditure which was really going on. In this respect the whole history furnishes a fresh illustration of the fact that, in regard to such matters as keeping accounts and framing estimates, it is never safe to assume that the care and intelligence of individuals will afford sufficient safeguards against the dangers of a defective system.

I admit that if, instead of depending, according to custom, on the accounts alone, the Government of India had itself watched the current cost of the war, it might have, to a great extent, avoided the error into which it has fallen. But I place the defect in the system of the military accounts in the fore-front, because, but for that defect, no oversight, omission or negligence by Departments or individual officers, whether in the Secretariat or in the Account Offices, could have prevented the earliest possible knowledge of the facts, and because such knowledge would itself have neutralised all individual and minor failures.

JOHN STRACHEY.

SIMLA, the 20th May 1880.

Minute by His Excellency the Viceroy, dated 26th May 1880.

1. I circulate herewith a Minute by the Hon. Sir John Strachey, on the failure of the Military Estimates for 1879-80 and 1880-81.

2. Beyond the acknowledgment due to the clearness with which he has stated it, I have but very few remarks to make on the case, as it now stands. I must first, however, refer to the Minute written upon this subject by Sir Edwin Johnston on the 1st instant, which reached my hands on the 4th instant, when it was forwarded to the Secretary of State, with our despatch of that date.

3. I could not with advantage make any comment on Sir Edwin Johnson's abovementioned Minute pending the completion, thus far, of enquiries which the Financial Department had then in hand, and of which the result has now been laid before us by Sir John Strachey. I fully appreciate the chivalrous impulse of our Military Colleague in taking to himself personally whatever responsibility might rest on his Department. But it is now obvious that both the impressions which inspired, and the explanations which accompanied, that Minute are inapplicable to the facts established by subsequent enquiry, and unknown to Sir Edwin Johnson when he wrote it.

4. In whatever manner, or degree, responsibility for the failure that has occurred may, hereafter, be apportioned between persons or departments, the immediate duty involved in the responsibility which rests collectively with the Government of India, is to search out the whole matter down to the root of it, by prosecuting energetically and impartially the investigations initiated by Sir John Strachey; and to lay before the Secretary of State, as soon as we can confidently do so, a complete statement of the final result of these investigations.

5. What we have now to ascertain, with the utmost possible precision, is how, and why, this failure has occurred; the extent to which the evil has reached; and the most effectual means of preventing its recurrence.

6. It is, clearly, not to be explained by reference only to the defects of a system, or to the errors of individual subordinate officers, whatever those errors or defects may have been. Enquiry must also be directed towards every other aspect of the subject, in connection with which a more active exercise of intelligence could have prevented what has occurred.

7. The statements contained in Sir John Strachey's Minute appear to me as complete as they can possibly be, pending the replies still awaited by this Government to the references already made, on the subject of them, to its Officers of Account and Control.

8. The absence of those replies need not, meanwhile, delay the submission of our further report to Her Majesty's Government. Nor do I think that failure in the War Estimates, serious and extensive though it is, can materially affect that real and substantial improvement in the Government of India's general financial position, which Sir John Strachey described in his late Financial Statement.

9. Neither does this failure in any way affect the soundness of the general principles of our financial policy. It has, however, misled the Government of India, and it has caused us to mislead the Government of Her Majesty, as to the cost of the Afghan War. For this we owe to the Secretary of State the expression of an unqualified regret. But, in contemplating every other aspect of what has occurred, the Government should, I think, be upon its guard against premature assumptions, or exaggerated apprehensions.

10. Whether, apart from the seriously mistaken estimate of it, the actual expenditure incurred on account of the Afghan War has been as reasonable and economical as we have striven to render it, and believed it to be, is a question which cannot now be determiued. It is one, however, which, in my opinion, will hereafter demand searching and independent investigation on the part of the Government of India.

11. Such an enquiry cannot be opened while military operations are still in active progress, and while our knowledge of the expenditure actually incurred, or to be incurred, is necessarily imperfect. But if, hereafter, conducted with wisdom and impartiality, it will not only give to the Government valuable information in regard to the past, but will also furnish means for utilising the lessons of the past, to the best advantage, for the guidance of the future.

To the Right Honourable the MARQUIS of HARTINGTON, M.P., Her Majesty's Secretary of State for India.

SIMLA, the 1st June 1880.

MY LORD MARQUIS,—In continuation of our Despatch No. 143, dated 4th May, we have the honour to forward a Minute by Sir John Strachey, dated 20th May, and a Minute by His Excellency the Viceroy, dated 26th May, in explanation of the principal causes of the failure to estimate more correctly the cost of the military operations in Afghanistan.

2. Our Despatch of the 4th May, although it correctly indicated those causes, was, necessarily, incomplete. The papers now transmitted will fully explain the circumstances of the case. They show how the military accounts, in themselves accurate, gave an altogether erroneous representation of the actual cost of the war, and misled the Government, not only in regard to the probable future expenditure, but in regard to the expenditure which had already been incurred.

3. The system of our military accounts was elaborated under the advice of the most competent authorities that could be found; but it is clear that its merits must now be subjected to thorough reinvestigation. No mere defects of system could, however, account for such an error as has occurred. It is not possible that the Government could thus have been left in ignorance of facts of essential importance, if the duties imposed on the responsible officers had been in all cases discharged with proper care and intelligence. In saying this, we disclaim any desire to extenuate the responsibility of the Government itself. It is not as an apology for the Government, or for any of its members or departments, that we attribute this error to defects of system which, if they existed, ought to have been discovered and amended, or to want of due vigilance on the part of our officers. The ultimate responsibility clearly rests upon the Government; and this we completely acknowledge.

4. The enquiry now in progress will enable the Government to decide how far this error is due to defects of system, and what responsibility attaches to individual officers by whom the system has been administered. The result of this enquiry will be reported for the information of Her Majesty's Government; but, meanwhile, there is no reason for delay in submitting to Your Lordship the accompanying papers, which clearly show the origin of our error.

5. We have only, now, to express our regret for the serious extent to which Her Majesty's Government has thus been misled in regard to the cost of the Afghan war. But there is no reason to suppose that the failure to estimate its cost aright has led to any increase in the actual expenditure on the war, or that that failure will cause on addition to the public burdens which a better forecast would have enabled us to avoid.

The question whether our military operations have been conducted with that regard for proper economy which we have always desired to enforce, has little connection with the accuracy or failure of our estimates; but we concur with His Excellency the Viceroy in thinking that a careful enquiry, hereafter, into the cost of the war will be valuable for future guidance, and that it ought certainly to be undertaken.

6. Revised estimates of the cost of the war are under preparation, and will be submitted at an early date.—We have the honour to be, My Lord Marquis, Your Lordship's most obedient, humble Servants,

LYTTON.
F. P. HAINES.
J. STRACHEY.
E. B. JOHNSON.
RIVERS THOMPSON.
J. GIBBS.
ALEX. FRASER.

THE VACCINATION BILL.

THE report of the Select Committee to which this measure was referred is published in the last *Gazette of India*, and runs as follows:—

We, the undersigned Members of the Selec Committee to which the Bill for giving power to prohibit the practice of inoculation, and to make the vaccination of children in certain municipalities and cantonments compulsory, was referred, have the honour to report that we have considered the Bill and the other papers connected with it.

2. The most important point we have had to deal with is that to which our attention was directed by the instruction with which the Bill was referred to us, namely, "the expediency of providing that the Act should not be introduced into any municipality or military cantonment unless the local authorities were satisfied that there was a preponderance of local Native opinion, so far as could be ascertained, in favour of its application."

3. We are of opinion that there is no need of imposing any such limitation on the extension of the Act to cantonments. A large proportion of the civil residents of an Indian cantonment consists of persons who, in the wider sense of the words, may be called followers of the army; and all who take up their abode there do so with the knowledge that they are joining a community subject to exceptional laws of a peculiarly stringent nature, especially in matters of conservancy and sanitation. This being so, we do not think that the application to them of a measure of this description, so necessary for the protection of the military class for whose benefit cantonments are established, can afford any reasonable ground of complaint.

4. The case of a municipality, on the other hand, stands on a totally different footing. There, as we believe, some limitation to the power of extending the Act is clearly desirable, and we have accordingly provided (section 3), first, that the Local Government shall move in the matter only on the application of a majority of the Municipal Commissioners assembled at a meeting specially convened for this purpose; and, secondly, that, before the Act is extended, a notification shall be issued in the same way as when it is proposed to extend certain municipal Acts, allowing six weeks to persons who object to the extension to submit their objections for the consideration of the Local Government.

5. Subject to these two checks, we think that the power of extending the Act to a municipality may be safely confided to the Local Government.

6. In connection with this matter of the extension of the Act, we think it well to explain that we have omitted all reference to the application of the Act to cantonments situate beyond the limits of British India only because we consider that such cantonments should be dealt with not by an Act of the Legislature, but, according to the practice uniformly adopted of late years, by orders issued by the Executive Government.

7. We have (section 2, clause 8) left to the Local Government to fix the limits of the "vaccination-season," as it appears that neither the limits fixed by the Bill as introduced, nor any other absolutely fixed limits, would be suitable everywhere throughout the widely varying territories to which the Bill is applicable.

8. We have provided a power to extend the Act to any part of a municipality or cantonment, as well as to the whole, and a power to withdraw any local area to which the Act may have been applied from its operation.

9. We have (section 9) fixed as the limit of age up to which vaccination can be insisted on fourteen years for boys and eight years for girls. The reason for putting this latter limit so low will be obvious to any one who reads the papers connected with the Bill and considers the feelings of the Natives of this country on such matters.

On the other hand, we have, with a view to insuring protection at an earlier age, reduced the age at which vaccination becomes compulsory from one year to six months, and further reduced from three months to one the time allowed for procuring the vaccination of a child brought into a municipality subject to the Act.

10. The power of granting a certificate of insusceptibility to vaccination was, by the Bill as introduced, placed in the hands of the vaccinators. We do not think it could safely be entrusted to Native officials of that rank, and we have accordingly (section 14) restricted it to the Superintendent of Vaccination.

11. In section 15 we have dealt with the important question of the lymph to be used.

The Bill as introduced provided, in deference to the views of those who fear the dissemination of constitutional diseases by arm-to-arm vaccination, that animal-lymph should be used whenever it was procurable.

We have thought it well to modify this: whatever difference of opinion there may be as to the precise degree of danger involved in arm-to-arm vaccination, it is clear that the risk arising from it is with ordinary care so small as to render a rule of this sort altogether unnecessary.

Moreover, we are of opinion that no such hard-and-fast rule could safely be laid down for tracts of country so extensive, so widly scattered, and so diversified as those to which the present Bill applies.

12. Vaccination with animal-lymph may, no doubt, be pronounced on the whole a success in the town of Bombay and in other places where it has been tried; but it appears from the papers submitted to us that, owing to some causes as yet unexplained, it occasionally fails or produces inflammation. Moreover, it has been suggested from some parts of the country, and the objection has been also put forward in a paper which has just been circulated by our hon'ble colleague the Raja of Jhind, that the use of animal-lymph would be distasteful to the Hindu portion of the community. This, we must observe, is contrary to the experience acquired by the working of the animal lymph system in Bombay; but there is no saying how far an objection of this sort may be felt elsewhere; and we cannot accordingly omit the point altogether from consideration.

13. On the whole, we have deemed it best to leave it to the local authorities to determine the description of lymph to be used, reserving at the same time to any parent objecting to the lymph prescribed a right to have his child vaccinated with lymph of the other description.

As, however, vaccination with animal-lymph requires special arrangements involving a certain amount of expenditure, and as, moreover, allowing an option of vaccination with animal-lymph when human lymph is prescribed, is a concession to apprehensions, which have in the opinion of the most competent judges but little foundation, we have thought it right to provide that any person exercising this option shall be required to pay a small fee, the maximum limit of which we have fixed at one rupee.

14. We have omitted section 14 of the Bill as introduced, which purported to prohibit a vaccinator taking lymph from a vaccinated child without the consent of the parent, and to legalize an offer of remuneration for such consent. It need hardly be observed that such a provision would have been mere surplusage, adding nothing to the existing law; and it has been objected to by persons of experience as likely to suggest difficultities and objections where none are now made.

15. We have in section 18 provided that the magistrates, other than the magistrate of the district, by whom the provisions of the Act are to be enforced shall, as far as is conveniently practicable, be natives of India, and not paid servants of the Government. This, we think, will secure the object in view, namely, that of working, as far as possible, through Native honorary magistrates, more effectually than section 25 of the original Bill, which really added nothing to the existing law.

16. We have in section 22, clause (c), provided an enhanced penalty against a parent who, having been punished for refusing to have his child vaccinated, still persists in his refusal. We think this is preferable to the somewhat impracticable course suggested to us of empowering the magistrate to order the child to be vaccinated in spite of the parent's resistance.

17. The publication ordered by the Council has been made. The amendments we have made, in so far as they affect the persons to whom the Act will apply are, on the whole, calculated to place additional restrictions on the exercise of the powers conferrnd to give the people a larger share in the working of the measure, and in other ways to diminish its stringency. The only exception of any importance is the fresh penalty referred to in the last preceding paragraph. Under these circumstances we consider any further publication unnecessary; and we recommend that the Bill as amended be passed.

SAYYAD AHMAD.
WHITLEY STOKES.
J. GIBBS.
B. W. COLVIN.
CHARLES GRANT.

D. FITZPATRICK,
Secy. to the Govt. of India, Legislative Dept.
2nd July 1880.

PARSEES AND THE ADMINISTRATOR GENERAL'S ACT.

A BILL to exempt from certain provisions of the Administrator General's Act, 1874, was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 9th July, 1880, and was referred to a Select Committee.

The statements of objects and reasons is as follows:—

As the law now stands, all the provisions of the Administrator General's Act (No. II. of 1874) apply to Parsees to the same extent as to their European and Christian fellow-subjects. On the other hand, Hindus, Muhammadans and Buddhists, though subject to certain portions of the Act which are expressly declared applicable to all persons without exception, are by the terms of the Act itself exempted from some of its most important provisions.

So far as can be gathered from various memorials and communications on the subject which have been received, the Parsees are almost unanimous in their desire to be exempted from the provisions of the Act, in the same manner and to the same extent as Hindus, Muhammadans and Buddhists.

Briefly stated, the chief grounds on which the Parsees base their claim to exemption appear to be—first, that there is no necessity for such an Act in their case; secondly, that in its operation the Act is oppressive and burdensome to them and repugnant to therir social and religious customs.

With regard to the former ground, there is no doubt that the Act was originally designed to meet the case of Europeans and other foreigners similarly situated in this country, whereas Parsees are distinctly Asiatics with an Indian domicile. They have always relatives or friends willing to take charge of their property and to enforce its proper administration. It is thus clear that Parsees are in totally different position from those for whose benefit the Act was intended; and it would accordingly seem that there is a great deal to be said in favour of the arguments of the Parsees on this ground.

As to the second ground, it could scarcely be contended that the provisions of the Administrator General's Act are in themselves either oppressive or burdensome; but, looking to the repugnance with which Parsees regard such an exposure of their family affairs and resources as would sometimes result if the Act were enforced in their case, it may be admitted that this second ground is not altogether without foundation.

The present Bill, by a slight alteration of the Administrator General's Act, 1874, puts Parsees in exactly the same position with regard to that Act as Hindus, Muhammadans and Buddhists.

AMENDMENT OF THE BOMBAY REVENUE JURISDICTION ACT, 1876.

THE following is the statement of objects and reasons in regard to this Act:—

The passing of the Bombay Land-Revenue Code (Bombay Act No. V. of 1879) has rendered certain of the provisions of the Bombay Revenue Jurisdiction Act (No. X. of 1876) superfluous. Thus sections 9 and 10 of that Act, which provide for appeals from the proceedings of Revenue-officers and for review of the orders passed on such appeals in certain specified cases, are covered by the provisions of the Code, which provide for such appeals and reviews generally. Again, the need for paragraph 1 of section 17 of the Act is removed by section 151 of the Code, whilst Bombay Regulation XVII. of 1827, to which the second paragraph of the same section refers, is entirely repealed by the Code, sections 45 and 48 of which render lands within the sites of villages, towns and cities liable to assessment to the land-revenue.

The present Bill repeals all these provisions of the Revenue Jurisdiction Act. Care, however, has been taken, when repealing the second clause of section 17, to add a proviso maintaining the validity which that clause gives to things done before the Act was passed.

The opportunity has been taken to make one or two other amendments in connection with the Bombay Revenue Jurisdiction Act which have been suggested by the Bombay Government.

Section 8 of the Act had an intelligible meaning as it stood with its original context in Bombay Regulation V. of 1830, section I, clause 6; but, as it stands alone in the Act, its correct interpretation is by no means clear; and as the Bombay Government state that in practice its provisions are a dead-letter, it has been thought advisable to repeal it altogether by the present Bill.

It has recently been held by the Bombay High Court (Melvill J. and Kemball J.), in the case of the Ahmedabad municipality (I. L. R. 3 Bom. p. 146), that, in a suit by or against a municipality constituted under the Bombay Municipal Act (No. VI. of 1873), every individual Commissioner must be regarded as a party within the meaning of section 15 of the Revenue Jurisdiction Act, 1876; and that, consequently, if any officers of Government are in their official capacity, Commissioners, such a suit can be entertained by the District Judge alone. A large number of the suits in which municipalities are concerned are of a trifling nature, and there appears to be no adequate reason for depriving the subordinate judges and the judges of the Small Cause Courts of jurisdiction with regard to them, whilst the result of confining such suits to the Court of the District Judge is to impede that officer in the disposal of the more important suits and which properly fall within the jurisdiction of his Court. A proviso has, therefore, been added to section 34 of the Bombay Courts Act (No. XIV. of 1869) as amended by section 15 of the Revenue Jurisdiction Act saving from the provisions of the section suits by or against municipalities in cases in which Government officials are, as such, members of such municipalities.

Lastly, the third paragraph of section 17 of the Revenue Jurisdiction Act, though rendering advances made by Government for purposes other than those specified in the Land Improvement Act, 1871, recoverable as arrears of land-revenue, is restricted in its operation to the case of the persons to whom such advances have been made, and does not extend to the sureties of such persons. This is an evident defect in the law. Instead, however, of merely amending the paragraph, it has been thought more expedient to repeal it altogether and to enact a new provision based on section 3 of the Northern India Takkavi Act, 1879.

The Bill for ammendment was introduced into the Council of the Governor General on [illegible] by the Hon'ble Mr. Colvin and was referred to a Select Committee.

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